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EXECUTIVE COMMITTEE OF THE
HIGH COMMISSIONER'S PROGRAMME

Forty-first session

VOLUNTARY FUNDS ADMINISTERED BY THE UNITED NATIONS
HIGH COMMISSIONER FOR REFUGEES

ACCOUNTS FOR THE YEAR 1989

AND

REPORT OF THE BOARD OF AUDITORS THEREON

(Submitted by the High Commissioner)

best copy available

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Report of the Board of Auditors to the General Assembly on the accounts of the United Nations High Commissioner for Refugees for the year ended 31 December 1989.

AUDIT OPINION

We have examined the following appended financial statements, numbered I to III, properly identified, and relevant schedules of the voluntary funds administered by the United Nations High Commissioner for Refugees for the financial period ended 31 December 1969. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances.

As a result of our examination, we are of the opinion that the financial statements present fairly the financial position of the Organization as at the end of the period and the results of its operations for the period then ended.

The financial statements were prepared in accordance with the stated accounting principles, which were applied on a basis consistent with that of the preceding financial period. The transactions were in accordance with the Financial Regulations and legislative authority.

O. T. PREMPEH
Auditor-General of Ghana

Eufemio C. DOMINGO
Chairman, Commission on Audit
the Philippines

Heinz Gunter ZAVELBERG
President of the Federal Court of
Audit of the Federal Republic of
Germany

SUMMARY OF BASIC ACCOUNTING POLICIES

(APPLICABLE TO THE VOLUNTARY FUNDS ADMINISTERED BY
THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES)

BASIS OF ACCOUNTING

1. The UNHCR voluntary funds accounts are maintained in accordance with the Financial Rules of Voluntary Funds administered by the High Commissioner for Refugees.
2. The accounts of UNHCR's voluntary funds cover the calendar year. They are submitted to the United Nations Board of Auditors and the Executive Committee of the High Commissioner's Programme.
3. Funds at the disposal of the High Commissioner for the purposes falling outside the Annual Programme and Emergency Fund are recorded as trust funds, reserves or special accounts as may be appropriate in accordance with the Financial Rules.
4. The writing off of losses of cash, property or the book value of accounts receivable, including the conversion of loans into grants, is governed by Financial Rule 10.6. A statement of all amounts written off is submitted to the Board of Auditors with the annual accounts.
5. Financial Transactions are recorded in the accounts on an accrual basis. Thus, all firm pledges (except pledges announced in 1989 for the 1990 General Programmes) are recorded as income in 1989, even if they concern programmes whose budgetary period extends into 1990, and therefore may be partially obligated in 1989. The term 'expenditure' designates total obligations incurred up to 31 December 1989, whether liquidated or not. Agreements or Letters of Instruction signed prior to 31 December 1989 but for projects commencing in 1990 are not included in 1989 expenditure.

CONTRIBUTIONS

6. Cash received for pledges is recorded at the US dollar equivalent calculated at the UN operational rate of exchange prevailing on the date of receipt. Pledges unpaid are adjusted to their dollar equivalent calculated at the UN operational rate of exchange prevailing on 31 December of each year. Pledges outstanding for a period exceeding 5 years are not shown in the accounts, but are retained in memorandum records.

TRANSLATION OF CURRENCY

7. The accounts of UNHCR are maintained in United States dollars. Transactions in other currencies are translated into United States dollars at the United Nations' operational rates of exchange prevailing at the time of the transaction. At the year end, cash, investments and sundry accounts receivable and payable in currencies other than United States dollars are translated at the applicable United Nations' rates of exchange. Exchange differences are debited/credited to the General Fund.

FIXED ASSETS

8. Non-expendable property purchased with UNHCR's Voluntary Funds and ownership of which remains vested in UNHCR, is charged as expenditure to the appropriate budget accounts in the year of acquisition; it is not included in the balance sheet but is recorded in separate inventories; the book values at 31 December 1989 of non-expendable property held for administrative purposes was \$ 28,162,245.

INVESTMENTS

9. Short-term investments of monies not immediately required are made in accordance with Financial Rule 9.1 and a report on such investments is included in the annual accounts (Schedule 8). Income from investments is credited to the General Fund as provided for in Financial Rule 9.3.

United Nations High Commissioner for Refugees
Balance Sheet as at 31/12/89
In Thousands of United States Dollars

Statement 1

1989

1988

ASSETS

LIABILITIES

1988

1989

1988

1989

Cash - in hand and at banks
- in transit

Obligations for Projects
Letters of Credit
Advance Contributions
Other Payables

Short-term investments

Accounts Receivable

Governmental & Other Pledges
Private Pledges
Accrued Interest
Due from UNOG
Due from UNDP
Due from Implementing Agencies
Other Receivables

Loans & Long-term Receivables

Loans to/on behalf of Refugees
Long-term Receivables

Less: Contingency for Loans and
Long-term Receivables

Total Assets

Total Liabilities

Certified by :

Approved by :

Dieter Drerup

Thorvald Stoltenberg

Head, Financial & Admin. Serv.
Office of the United Nations
High Commissioner for Refugees

United Nations
High Commissioner for Refugees

13,814
1,357

15,171

55,222

164,353
947

5,579

3,991

175,752

3,160

23

3,183

(3,183)

246,145

=====

3,752
3,427

7,179

36,643

137,322
1,271

2,189

791

6,421

148,086

2,838

21

2,859

(2,859)

191,908

=====

157,075
5,380

1,633

164,329

10,000

48

0

48

2,671

364

3,035

68,733

246,145

=====

139,417
139,367

4,706

2,301

146,791

10,000

(38,030)

0

(38,030)

2,870

549

3,419

69,728

191,908

=====

Income and Expenditure as at 31 December 1989 - All Funds - Cash and Kind
in Thousands of United States Dollars

	GENERAL PROGRAMMES			SPECIAL ACCOUNTS			Total
	Working Capital and Guarantee Fund	Annual Programme	Emergency Fund	Refugee Education Account	Staff Housing Fund	Special Programmes	
Balances/Reserves at 1 January 1989	10,000	48		2,671	364	68,733	81,816
Income							
Contributions							
GOVERNMENTAL		304,905	2,753	2,574		148,773	459,005
INTER-GOVERNMENTAL		12,146				30,268	42,414
NON-GOVERNMENTAL/PRIVATE		3,138				1,332	4,470
Other Income							
Interest, charges and exchange diff.		4,022				490	4,022
Loan repayments and others	180	3,870			286	8,813	4,827
Cancellations of obligations		13,129	1,133	1,081	99	1,338	24,255
Refunds from agencies and adjustments		1,545	235	65	33	(4,611)	3,216
Adjustments of contributions		(2,516)		(5)		(1,170)	(7,127)
Write-offs and refunds to donors		(277)					(1,452)
Total income	180	339,962	4,122	3,715	418	185,233	533,630
Transfers between Funds/Reserves	(180)	(2,163)	5,854		500	(4,011)	
Total funds available	10,000	337,847	9,976	6,386	1,282	249,955	615,446
Expenditure							
Obligations incurred for:							
Operations		323,367	9,976	3,516		172,246	509,105
Programme Support and administration		52,510			733	7,981	60,491
Other expenditure							733
Total expenditure		375,877	9,976	3,516	733	180,227	570,329
Balances/Reserves as at 31 December 1989	10,000	-38,030 a)	0	2,870	549	69,728	45,117

a) Expenditure incurred against 1990 income available in 1989, as authorized by the Executive Committee at its 40th Session.

Income and Expenditure for the Year 1989 - All Funds - Cash and Kind
in Thousands of United States Dollars

	Afghan Repatriation Programme	Namibian Repatriation Programme	Mozambican Returnees	Ethiopian Returnees	Guatemalan Returnees	Nicaraguan Returnees
Balances/Reserves at 1 January 89	14,648	147	708	1,334	1,808	
Income						
Contributions						
GOVERNMENTAL	19,620	29,074	1,847			1,563
INTER-GOVERNMENTAL	404	1,929				
NON-GOVERNMENTAL/PRIVATE		64				
Other Income						
Interest, charges and exchange diff.		16				
Loan repayments and others	1,062		33	191	14	44
Cancellations of obligations	1,142			1		(274)
Refunds from agencies and adjustments						
Adjustments of contributions						
Write-offs and refunds to donors						
Total income	22,228	31,083	1,880	192	14	1,333
Transfers between Funds/Reserves	825	1,829	500	1,500		(594)
Total funds available	37,701	32,912	2,527	2,400	1,348	2,547
Expenditure						
Obligations incurred for:						
Operations	24,816	32,680	2,042	2,034	962	842
Program Support and administration				265		
Total expenditure	24,816	32,680	2,042	2,299	962	842
Balances/Reserves as at 31 December 1989	12,885	232	485	101	386	1,705

	Cyprus Operation	Orderly Departure From Vietnam	South East Asia Anti-Piracy	Sri Lanka Returnees	Other Trust Funds a)	Total Special Programmes
Balances/Reserves at 1 January 89	10,728	1,205		779	37,376	68,733
Income						
Contributions						
GOVERNMENTAL	10,000	1,443	2,423	3,307	79,496	148,773
INTER-GOVERNMENTAL					27,935	30,268
NON-GOVERNMENTAL/PRIVATE					1,268	1,332
Other Income						
Interest, charges and exchange diff.					474	490
Loan repayments and others				171	7,138	8,813
Cancellations of obligations	113	47			162	1,338
Refunds from agencies and adjustments	26	(20)		(3)	(4,314)	(4,611)
Adjustments of contributions					(1,170)	(1,170)
Write-offs and refunds to donors						
Total income	10,139	1,477	2,423	3,475	110,989	185,233
Transfers between Funds/Reserves				(33)	(8,038)	(4,011)
Total funds available	20,867	2,682	2,423	4,221	140,327	249,955
Expenditure						
Obligations incurred for:						
Operations	10,005	2,020	1,554	2,866	92,425	172,246
Program Support and administration	340	316			7,060	7,981
Total expenditure	10,345	2,336	1,554	2,866	99,485	180,227
Balances/Reserves as at 31 December 1989	10,522	346	869	1,355	40,842	69,728

a) Breakdown of 1989 contributions by donor is provided in Schedule 1 and breakdown of expenditure by location in Schedule 5 .

Status of Obligations as at 31 December 1989
In Thousands of United States Dollars

	Current Year		Prior Year	
	Incurring in 1989	Payments/ Deliveries Outstanding	Unliquidated as at 01.01.89	Payments/ Deliveries Outstanding
GENERAL PROGRAMMES				
Annual Programme	375,877	40,728	59,992	44,249
Emergency Fund	9,976	4,552	4,968	3,773
	<u>385,853</u>	<u>45,280</u>	<u>64,960</u>	<u>48,022</u>
Total General Programmes				
				43,342
				4,614
				<u>47,956</u>
SPECIAL ACCOUNT				
Education Account	3,516	2,241	3,240	2,094
				65
				<u>2,306</u>
SPECIAL PROGRAMMES				
Afghan Repatriation Programme	24,816	7,863	3,906	1,465
Namibian Repatriation Programme	32,680	2,492	1,296	1,207
Mozambican Returnees	2,042	1,454	1,186	995
Ethiopian Returnees	2,299	76	103	89
Guatemalan Returnees	962	169	2,329	2,065
Nicaraguan Returnees	842	463	4,018	2,300
Cyprus Operation	10,345	3,059	101	54
Orderly Departure, Viet Nam	2,336	304	451	451
South East Asia Anti-Piracy	1,554	227	2,024	1,853
Sri Lankan Returnees	2,866	46,954	73,461	42,623
Other Trust Funds	99,485			
	<u>160,227</u>	<u>62,195</u>	<u>88,875</u>	<u>53,102</u>
Total Special Programmes				
				26,960
				89,155
Grand Total	569,596	109,716	157,075	103,218
				29,701
				<u>139,417</u>

Contributions as at 31 December 1989 - All Funds
In United States DollarsSchedule 1
Page 1

Fund	<-----CASH----->		<-----KIND----->		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
Annual Programme	27,948,398	291,383,844	808,127	48,293	320,188,662
Emergency Fund	1,055,824	1,410,609	286,416		2,752,849
Education Account		2,573,926			2,573,926
Afghan Repatriation Programme	855,995	19,167,971			20,023,966
Namibian Repatriation Program	2,051,211	29,016,024			31,067,235
Mozambican Returnees	326,797	1,520,594			1,847,391
Nicaraguan Returnees	937,500	625,000			1,562,500
Cyprus Operation	10,000,000				10,000,000
Orderly Departure, Viet Nam	89,820	1,353,480			1,443,300
South East Asia Anti-Piracy		2,422,916			2,422,916
Sri Lankan Returnees	328,297	2,978,752			3,307,049
Other Trust Funds	11,633,078	55,160,463	31,298,845	10,606,685	108,699,071
GRAND TOTAL	55,226,920	407,613,579	32,393,388	10,654,978	505,888,865

Contributions for the year 1989 - All Funds
as at 31 December 1989
in United States Dollars

Schedule 1

Page 2

Fund by Donor Type	<-----CASH----->		<-----KIND----->		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
GOVERNMENTAL =====					
Annual Programme	21,025,656	283,266,222	613,380		304,905,258
Emergency Fund	1,055,824	1,410,429	286,416		2,752,669
Education Account		2,573,926			2,573,926
Afghan Repatriation Programme	452,381	19,167,656			19,620,037
Namibian Repatriation Program	2,051,211	27,023,201			29,074,412
Mozambican Returnees	326,797	1,520,594			1,847,391
Nicaraguan Returnees	937,500	625,000			1,562,500
Cyprus Operation	10,000,000				10,000,000
Orderly Departure, Viet Nam	89,820	1,353,480			1,443,300
South East Asia Anti-Piracy		2,422,916			2,422,916
Sri Lankan Returnees	328,297	2,978,752			3,307,049
Other Trust Funds	7,653,144	52,498,810	9,325,060	10,018,304	79,495,318
Total GOVERNMENTAL	43,920,630	394,840,986	10,224,356	10,018,304	459,004,776
INTER-GOVERNMENTAL =====					
Annual Programme	6,761,923	5,264,948	118,862		12,145,733
Afghan Repatriation Programme	403,614				403,614
Namibian Repatriation Program		1,929,148			1,929,148
Other Trust Funds	3,979,934	2,106,312	21,509,722	339,886	27,935,854
Total INTER-GOVERNMENTAL	11,145,471	9,300,408	21,628,584	339,886	42,414,349
NON-GOVERNMENTAL/PRIVATE =====					
Annual Programme	160,819	2,852,674	75,885	48,293	3,137,671
Emergency Fund		180			180
Afghan Repatriation Programme		315			315
Namibian Repatriation Program		63,675			63,675
Other Trust Funds		555,341	464,063	248,495	1,267,899
Total NON-GOVERNMENTAL/PRIVATE	160,819	3,472,185	539,948	296,788	4,469,740
GRAND TOTAL	55,226,920	407,613,579	32,393,388	10,654,978	505,888,865

Contributions for the year 1989 - All Funds
as at 31 December 1989
In United States Dollars

Schedule 1

Page 3

Fund by Donor	<-----CASH-----> Outstanding Pledges	Paid	<-----KIND-----> Outstanding Pledges	Delivered	Total
GOVERNMENTAL =====					
ALGERIA					
Annual Programme		50,000			50,000
		50,000			50,000
ANGOLA					
Namibian Repatriation Program	20,000				20,000
	20,000				20,000
AUSTRALIA					
Annual Programme		5,900,893			5,900,893
Afghan Repatriation Programme		603,337			603,337
Namibian Repatriation Program		413,223			413,223
South East Asia Anti-Piracy		177,419			177,419
Sri Lankan Returnees		80,645			80,645
Other Trust Funds		504,772			504,772
		7,680,289			7,680,289
AUSTRIA					
Annual Programme	1,000,000	231,672			1,231,672
Namibian Repatriation Program		300,000			300,000
Other Trust Funds		72,464			72,464
	1,000,000	604,136			1,604,136
BAHAMAS					
Annual Programme		3,600			3,600
		3,600			3,600
BANGLADESH					
Annual Programme		10,000			10,000
Namibian Repatriation Program		10,000			10,000
		20,000			20,000
BARBADOS					
Annual Programme		500			500
Namibian Repatriation Program	1,000				1,000
	1,000	500			1,500
BELGIUM					
Annual Programme		1,102,746			1,102,746
Afghan Repatriation Programme		296,556			296,556
Namibian Repatriation Program		160,000			160,000
Orderly Departure, Viet Nam		8,977			8,977
Other Trust Funds		200,757	875,000		1,075,757
		1,769,036	875,000		2,644,036

Contributions for the year 1989 - All Funds
as at 31 December 1989
In United States Dollars

Schedule 1
Page 4

Fund by Donor	<-----CASH-----> Outstanding Pledges	Paid	<-----KIND-----> Outstanding Pledges	Delivered	Total
GOVERNMENTAL =====					
BOTSWANA					
Namibian Repatriation Program		5,000			5,000
		5,000			5,000
BRAZIL					
Annual Programme	15,000				15,000
	15,000				15,000
BRUNEI DARUSSALAM					
Annual Programme		10,000			10,000
		10,000			10,000
BURKINA FASO					
Namibian Repatriation Program	4,085				4,085
	4,085				4,085
BURMA					
Annual Programme		10,000			10,000
		10,000			10,000
BURUNDI					
Annual Programme		2,273			2,273
		2,273			2,273
CANADA					
Annual Programme		10,556,272			10,556,272
Emergency Fund		42,033			42,033
Namibian Repatriation Program		1,663,078			1,663,078
South East Asia Anti-Piracy		125,828			125,828
Other Trust Funds		444,797		1,167	445,964
		12,832,008		1,167	12,833,175
CENTRAL AFRICAN REPUBLIC					
Annual Programme		1,534			1,534
		1,534			1,534
CHILE					
Annual Programme	20,000				20,000
	20,000				20,000

Contributions for the year 1989 - All Funds
as at 31 December 1989
in United States Dollars

Schedule 1
Page 5

Fund by Donor	<-----CASH----->		<-----KIND----->		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
GOVERNMENTAL =====					
CHINA					
Annual Programme		250,000			250,000
Other Trust Funds				142,401	142,401
		250,000		142,401	392,401
COLOMBIA					
Annual Programme		18,478			18,478
		18,478			18,478
COSTA RICA					
Annual Programme		7,119			7,119
		7,119			7,119
CYPRUS					
Annual Programme		6,669			6,669
		6,669			6,669
DENMARK					
Annual Programme	455,927	19,139,952			19,595,879
Namibian Repatriation Program		2,500,000			2,500,000
Mozambican Returnees		287,356			287,356
Orderly Departure, Viet Nam		384,615			384,615
South East Asia Anti-Piracy		96,154			96,154
Sri Lankan Returnees		718,391			718,391
Other Trust Funds	1,215,806	1,012,821			2,228,627
	1,671,733	24,139,289			25,811,022
DJIBOUTI					
Annual Programme	1,000				1,000
	1,000				1,000
ECUADOR					
Annual Programme		1,275			1,275
		1,275			1,275
EL SALVADOR					
Annual Programme		1,000			1,000
		1,000			1,000
FINLAND					
Annual Programme		13,017,317			13,017,317
Namibian Repatriation Program		2,516,932			2,516,932
Mozambican Returnees		235,674			235,674
Orderly Departure, Viet Nam		229,611			229,611
Sri Lankan Returnees		235,674			235,674
Other Trust Funds	3,016,471	3,783,985	39,110		6,839,566
	3,016,471	20,019,193	39,110		23,074,774

Contributions for the year 1989 - All Funds
as at 31 December 1989
In United States Dollars

Schedule 1
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Fund by Donor	<-----CASH----->		<-----KIND----->		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
GOVERNMENTAL =====					
FRANCE					
Annual Programme		2,226,264			2,226,264
Emergency Fund	245,499		286,416		531,915
Afghan Repatriation Programme		2,090,032			2,090,032
Namibian Repatriation Program	874,126	757,576			1,631,702
Other Trust Funds	24,550	2,055,495	4,090,950		6,170,995
	1,144,175	7,129,367	4,377,366		12,650,908
GERMANY, FEDERAL REP. OF					
Annual Programme	124,077	15,486,079			15,610,156
Emergency Fund	49,020				49,020
Afghan Repatriation Programme	452,381				452,381
Namibian Repatriation Program		2,645,503			2,645,503
Mozambican Returnees		102,564			102,564
Orderly Departure, Viet Nam	89,820	132,275			222,095
South East Asia Anti-Piracy		212,766			212,766
Sri Lankan Returnees		102,564			102,564
Other Trust Funds		5,962,472		9,113,137	15,075,609
	715,298	24,644,223		9,113,137	34,472,658
GREECE					
Annual Programme		135,000			135,000
Namibian Repatriation Program		340,000			340,000
		475,000			475,000
GUATEMALA					
Annual Programme	2,500				2,500
	2,500				2,500
GUINEA					
Namibian Repatriation Program		1,000			1,000
		1,000			1,000
HAITI					
Annual Programme		500			500
Namibian Repatriation Program		1,000			1,000
		1,500			1,500
HOLY SEE					
Annual Programme	5,000				5,000
	5,000				5,000

Contributions for the year 1989 - All Funds
as at 31 December 1989
In United States Dollars

Schedule 1

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Fund by Donor	<-----CASH----->		<-----KIND----->		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
GOVERNMENTAL =====					
HONG KONG					
Annual Programme	18,811	82,078			100,889
Other Trust Funds	6,700	77,605			84,305
	25,511	159,683			185,194
ICELAND					
Annual Programme	36,400				36,400
Namibian Repatriation Program		3,000			3,000
	36,400	3,000			39,400
INDONESIA					
Annual Programme		4,000			4,000
		4,000			4,000
IRELAND					
Annual Programme	29,412	135,755			165,167
	29,412	135,755			165,167
ISRAEL					
Annual Programme	20,000	19,394			39,394
	20,000	19,394			39,394
ITALY					
Annual Programme	757,576	7,355,141	613,380		8,726,097
Emergency Fund		250,763			250,763
Namibian Repatriation Program	1,000,000	465,700	3,840,000	61,665	1,000,000
Other Trust Funds					4,367,365
	1,757,576	8,071,604	4,453,380	61,665	14,344,225
JAMAICA					
Namibian Repatriation Program		5,000			5,000
		5,000			5,000
JAPAN					
Annual Programme	8,614,384	39,970,042			48,584,426
Emergency Fund	414,508				414,508
Afghan Repatriation Programme		14,683,296			14,683,296
Namibian Repatriation Program		2,463,624			2,463,624
Orderly Departure, Viet Nam		344,692			344,692
South East Asia Anti-Piracy		344,691			344,691
Other Trust Funds		5,643,032			5,643,032
	9,028,892	63,449,377			72,478,269

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Fund by Donor	<-----CASH-----> Outstanding Pledges	Paid	<-----KIND-----> Outstanding Pledges	Delivered	Total
GOVERNMENTAL =====					
KENYA					
Annual Programme		590			590
		590			590
KOREA, REPUBLIC OF					
Annual Programme		20,000			20,000
Namibian Repatriation Program		10,000			10,000
Other Trust Funds		10,000			10,000
		40,000			40,000
LAO PEOPLE'S DEMOCRATIC REP.					
Annual Programme		6,000			6,000
		6,000			6,000
LIBYA					
Annual Programme	15,000				15,000
	15,000				15,000
LIECHTENSTEIN					
Annual Programme		49,895			49,895
Namibian Repatriation Program		25,001			25,001
Orderly Departure, Viet Nam		6,452			6,452
Other Trust Funds		6,452			6,452
		87,800			87,800
LUXEMBOURG					
Annual Programme	9,859	37,534			47,393
Namibian Repatriation Program		240,964			240,964
Other Trust Funds	133,333				133,333
	143,192	278,498			421,690
MACAU					
Annual Programme	124,599				124,599
	124,599				124,599
MADAGASCAR					
Annual Programme	316				316
	316				316
MALAYSIA					
Annual Programme	20,000				20,000
Namibian Repatriation Program		20,000			20,000
	20,000	20,000			40,000

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Fund by Donor	<-----CASH----->		<-----KIND----->		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
GOVERNMENTAL =====					
MALTA					
Annual Programme		2,000			2,000
Namibian Repatriation Program		1,000			1,000
		3,000			3,000
MAURITIUS					
Sri Lankan Returnees	1,500				1,500
	1,500				1,500
MEXICO					
Annual Programme		59,992			59,992
		59,992			59,992
MONACO					
Annual Programme		3,905			3,905
		3,905			3,905
MOROCCO					
Annual Programme		10,000			10,000
Emergency Fund	20,000				20,000
Namibian Repatriation Program	50,000				50,000
	70,000	10,000			80,000
NETHERLANDS					
Annual Programme		14,373,830			14,373,830
Emergency Fund		117,633			117,633
Afghan Repatriation Programme		721,154			721,154
Namibian Repatriation Program		498,872			498,872
Mozambican Returnees		120,192			120,192
South East Asia Anti-Piracy		124,301			124,301
Other Trust Funds	235,148	812,544			1,047,692
	235,148	16,768,526			17,003,674
NEW ZEALAND					
Annual Programme		216,489			216,489
Namibian Repatriation Program		47,879			47,879
Other Trust Funds		87,576			87,576
		351,944			351,944
NIGERIA					
Annual Programme		50,000			50,000
Namibian Repatriation Program	100,000				100,000
	100,000	50,000			150,000

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Fund by Donor	<-----CASH----->		<-----KIND----->		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
GOVERNMENTAL =====					
NORWAY					
Annual Programme		10,826,452			10,826,452
Education Account		2,573,926			2,573,926
Namibian Repatriation Program		2,501,042			2,501,042
Mozambican Returnees		277,778			277,778
South East Asia Anti-Piracy		138,889			138,889
Other Trust Funds	250,000	1,862,840			2,112,840
	250,000	18,180,927			18,430,927
PAKISTAN					
Annual Programme		4,847			4,847
		4,847			4,847
PHILIPPINES					
Annual Programme		2,000			2,000
		2,000			2,000
PORTUGAL					
Annual Programme		100,000			100,000
Mozambican Returnees		48,136			48,136
Other Trust Funds		10,000			10,000
		158,136			158,136
RWANDA					
Annual Programme	11,000				11,000
	11,000				11,000
SAN MARINO					
Annual Programme		9,630			9,630
		9,630			9,630
SAUDI ARABIA					
Annual Programme	10,000				10,000
	10,000				10,000
SINGAPORE					
Namibian Repatriation Program		5,000			5,000
		5,000			5,000
SOMALIA					
Annual Programme	1,189				1,189
	1,189				1,189

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Fund by Donor	<-----CASH----->		<-----KIND----->		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
GOVERNMENTAL =====					
SOVIET SOCIALIST REP., UNION OF Other Trust Funds		5,000		481,833	486,833
		5,000		481,833	486,833
SPAIN					
Annual Programme		693,493			693,493
Afghan Repatriation Programme		773,281			773,281
Namibian Repatriation Program		419,128			419,128
Other Trust Funds	103,870	270,388			374,258
	103,870	2,156,290			2,260,160
SRI LANKA					
Annual Programme		2,000			2,000
Namibian Repatriation Program	2,000				2,000
	2,000	2,000			4,000
SUDAN					
Annual Programme		2,273			2,273
		2,273			2,273
SWEDEN					
Annual Programme		19,350,740			19,350,740
Namibian Repatriation Program		2,677,165			2,677,165
Mozambican Returnees		294,573			294,573
Nicaraguan Returnees	937,500	625,000			1,562,500
Sri Lankan Returnees		937,500			937,500
Other Trust Funds	1,099,575	6,220,878			7,320,453
	2,037,075	30,105,856			32,142,931
SWITZERLAND					
Annual Programme	7,687,740	5,963,069			13,650,809
Emergency Fund	326,797				326,797
Namibian Repatriation Program		909,091			909,091
Mozambican Returnees	326,797	154,321			481,118
Orderly Departure, Viet Nam		62,112			62,112
South East Asia Anti-Piracy		124,224			124,224
Sri Lankan Returnees	326,797	308,642			635,439
Other Trust Funds	1,567,691	2,343,360		218,101	4,129,152
	10,235,822	9,864,819		218,101	20,318,742
TANZANIA, UNITED REP. OF					
Annual Programme		30,113			30,113
		30,113			30,113

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Fund by Donor	<-----CASH----->		<-----KIND----->		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
GOVERNMENTAL =====					
THAILAND					
Annual Programme		15,000			15,000
Namibian Repatriation Program		1,000			1,000
		16,000			16,000
TUNISIA					
Annual Programme		4,652			4,652
		4,652			4,652
TURKEY					
Annual Programme		10,166			10,166
		10,166			10,166
UNITED KINGDOM					
Annual Programme	62,500	19,570,779			19,633,279
Namibian Repatriation Program		877,193			877,193
Orderly Departure, Viet Nam		84,746			84,746
South East Asia Anti-Piracy		118,644			118,644
Sri Lankan Returnees		595,336			595,336
Other Trust Funds		10,036,930	480,000		10,516,930
	62,500	31,283,628	480,000		31,826,128
UNITED STATES					
Annual Programme	1,980,366	96,112,606			98,092,972
Emergency Fund		1,000,000			1,000,000
Namibian Repatriation Program		5,000,000			5,000,000
Cyprus Operation	10,000,000				10,000,000
Orderly Departure, Viet Nam		100,000			100,000
South East Asia Anti-Piracy		960,000			960,000
Other Trust Funds		10,608,942			10,608,942
	11,980,366	113,781,548			125,761,914
VIET NAM, SOCIALIST REP. OF					
Annual Programme	1,000				1,000
	1,000				1,000
YEMEN					
Annual Programme		2,004			2,004
		2,004			2,004
ZAIRE					
Annual Programme	2,000				2,000
	2,000				2,000

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Fund by Donor	<-----CASH----->		<-----KIND----->		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
GOVERNMENTAL =====					
ZAMBIA					
Annual Programme		610			610
Namibian Repatriation Program		4,930			4,930
		5,540			5,540
Total GOVERNMENTAL	43,920,630	394,840,986	10,224,856	10,018,304	459,004,776

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Fund by Donor	<-----CASH----->		<-----KIND----->		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
INTER-GOVERNMENTAL =====					
AFRICA FUND Annual Programme		50,000			50,000
		50,000			50,000
AGFUND Annual Programme	460,000				460,000
	460,000				460,000
EUROPEAN ECONOMIC COMMUNITY Annual Programme	6,301,923	4,708,948	118,862		11,129,733
Afghan Repatriation Programme	403,614				403,614
Namibian Repatriation Program		1,929,148			1,929,148
Other Trust Funds	3,752,875	1,963,812	21,509,722	339,886	27,566,295
	10,458,412	8,601,908	21,628,584	339,886	41,028,790
UN FUND, POPULATION ACTIVITIES Other Trust Funds	56,059				56,059
	56,059				56,059
UN TRUST FUND, SOUTHERN AFRICA Annual Programme		504,000			504,000
		504,000			504,000
UNDP Other Trust Funds	171,000	142,500			313,500
	171,000	142,500			313,500
UNESCO Annual Programme		2,000			2,000
		2,000			2,000
Total INTER-GOVERNMENTAL	11,145,471	9,300,408	21,628,584	339,886	42,414,349

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Fund by Donor	<-----CASH-----> Outstanding Pledges	Paid	<-----KIND-----> Outstanding Pledges	Delivered	Total
NON-GOVERNMENTAL/PRIVATE =====					
AICHI TOYOTA RODO, JAPAN Annual Programme		3,836			3,836
		3,836			3,836
AUSTCARE, AUSTRALIA Annual Programme		186,020			186,020
Namibian Repatriation Program		51,538			51,538
Other Trust Funds		3,767			3,767
		241,325			241,325
BULGARIAN RED CROSS Annual Programme				48,293	48,293
				48,293	48,293
CAISSE DE DEPOTS, FRANCE Other Trust Funds		89,712			89,712
		89,712			89,712
CAMPANA REFUGIADO, SPAIN Annual Programme		277,409			277,409
		277,409			277,409
DANISH REFUGEE COUNCIL Annual Programme		91,000			91,000
Other Trust Funds		3,363			3,363
		94,363			94,363
DAS DIAKONISCHE WERK-BFDW, GFR Annual Programme		2,210			2,210
Other Trust Funds				22,382	22,382
		2,210		22,382	24,592
DEUTSCHE STIFTUNG Annual Programme		7,538			7,538
		7,538			7,538
FEDERATION OF ELECTRIC, JAPAN Annual Programme		7,835			7,835
		7,835			7,835

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Fund by Donor	<-----CASH-----> Outstanding Pledges	Paid	<-----KIND-----> Outstanding Pledges	Delivered	Total
NON-GOVERNMENTAL/PRIVATE =====					
FINNISH REFUGEE COUNCIL Annual Programme		55,903			55,903
		55,903			55,903
FONDATION DE FRANCE Annual Programme		22,645			22,645
Other Trust Funds		15,748			15,748
		38,393			38,393
FORD FOUNDATION, USA Other Trust Funds		106,000			106,000
		106,000			106,000
FUJI OPTICAL SERVICE, JAPAN Other Trust Funds				48,859	48,859
				48,859	48,859
GAZ DE FRANCE Other Trust Funds		7,874			7,874
		7,874			7,874
HAING NGOR MR, THAILAND Other Trust Funds		10,000			10,000
		10,000			10,000
HISAKO NAMURA MS, JAPAN Annual Programme		5,455			5,455
		5,455			5,455
HRH PRINCE ABDUL AZIZ, SAUDI ARABIA Annual Programme		53,333			53,333
		53,333			53,333
INT'L CENT. FOR DEV. ITALY Other Trust Funds		20,513			20,513
		20,513			20,513
JAPAN ASSOCIATION of AGENCIES Other Trust Funds				46,519	46,519
				46,519	46,519

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Fund by Donor	<-----CASH-----> Outstanding Pledges	Paid	<-----KIND-----> Outstanding Pledges	Delivered	Total
NON-GOVERNMENTAL/PRIVATE =====					
JAPAN RELIEF CLOTHING CENTRE Other Trust Funds				44,981	44,981
				44,981	44,981
JAPAN TIMES Annual Programme		30,076			30,076
		30,076			30,076
JINISHIAN MEMORIAL PROGRAM, USA Other Trust Funds		10,000			10,000
		10,000			10,000
JODO SHINSHU HONGANJIHA, JAPAN Annual Programme		7,519			7,519
		7,519			7,519
KINJO SCHOOL, JAPAN Annual Programme		35,714			35,714
		35,714			35,714
KOKKAI TIMES, JAPAN Annual Programme		24,194			24,194
		24,194			24,194
KWAN WONG TAN & FONG, HKG Annual Programme		33,042			33,042
		33,042			33,042
KYOTO CATHOLIC KYORI CENTRE Annual Programme		38,373			38,373
		38,373			38,373
LOOSCO FOUNDATION, NETHERLANDS Annual Programme		2,727			2,727
		2,727			2,727
MAINICHI SHIMBUN, JAPAN Annual Programme		71,094			71,094
		71,094			71,094

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Fund by Donor	<-----CASH-----> Outstanding Pledges	Paid	<-----KIND-----> Outstanding Pledges	Delivered	Total
NON-GOVERNMENTAL/PRIVATE =====					
MISCELLANEOUS					
Annual Programme		210,073			210,073
Emergency Fund		180			180
Afghan Repatriation Programme		315			315
Namibian Repatriation Program		1,200			1,200
Other Trust Funds		34,561		1,537	36,098
		246,329		1,537	247,866
NORWEGIAN REFUGEE COUNCIL					
Other Trust Funds				16,988	16,988
				16,988	16,988
OXFAM UK					
Annual Programme		5,000	75,885		80,885
Other Trust Funds				40,106	40,106
		5,000	75,885	40,106	120,991
RADDA BARNEN, SWEDEN					
Other Trust Funds		166,500	464,063		630,563
		166,500	464,063		630,563
REDD BARNA, NORWAY					
Annual Programme	160,819				160,819
	160,819				160,819
RISSHO KOSEI-KAI, JAPAN					
Annual Programme		35,714			35,714
Other Trust Funds				27,123	27,123
		35,714		27,123	62,837
SEKAIRENPO SENGEN JICHITAI, JAPAN					
Annual Programme		35,714			35,714
		35,714			35,714
SOKA GAKKAI, JAPAN					
Other Trust Funds		27,972			27,972
		27,972			27,972
SOROPTIMIST INTERNATIONAL, JAPAN					
Annual Programme		24,174			24,174
Other Trust Funds		17,469			17,469
		41,643			41,643

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Fund by Donor	<-----CASH----->		<-----KIND----->		Total
	Outstanding Pledges	Paid	Outstanding Pledges	Delivered	
NON-GOVERNMENTAL/PRIVATE =====					
STICHTING VLUCHTELING, NETHERLA					
Annual Programme		1,334,066			1,334,066
Other Trust Funds		12,468			12,468
		1,346,534			1,346,534
TREE OF LIFE, JAPAN					
Annual Programme		232,043			232,043
		232,043			232,043
UN ASSOCIATION U.K.					
Annual Programme		19,967			19,967
Namibian Repatriation Program		10,937			10,937
		30,904			30,904
UTA, FRANCE					
Other Trust Funds		29,394			29,394
		29,394			29,394
Total NON-GOVERNMENTAL/PRIVATE	160,819	3,472,185	539,948	296,788	4,469,740
GRAND TOTAL	55,226,920	407,613,579	32,393,388	10,654,978	505,888,865

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Donor	Year	Cash	Kind	Total
GOVERNMENTAL =====				
BELGIUM				
Other Trust Funds	1988		294,321	294,321
			294,321	294,321
BOTSWANA				
Annual Programme	1985	976		976
Annual Programme	1986	5,495		5,495
		6,471		6,471
BURUNDI				
Annual Programme	1986	806		806
		806		806
CAMEROON				
Annual Programme	1986	19,757		19,757
		19,757		19,757
CANADA				
Other Trust Funds	1988	6,459		6,459
		6,459		6,459
COSTA RICA				
Annual Programme	1985	5,000		5,000
Annual Programme	1988	2,344		2,344
		7,344		7,344
DJIBOUTI				
Annual Programme	1986	1,000		1,000
		1,000		1,000
FINLAND				
Annual Programme	1988		177,675	177,675
Other Trust Funds	1984		154,576	154,576
			332,251	332,251
FRANCE				
Other Trust Funds	1988		70,266	70,266
			70,266	70,266
ITALY				
Annual Programme	1987	57,599		57,599
Annual Programme	1988	3,268,482	1,364,286	4,632,768
Ethiopian Returnees	1987	196,670		196,670
Other Trust Funds	1986		1,713,287	1,713,287
Other Trust Funds	1988		2,768,189	2,768,189

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Donor	Year	Cash	Kind	Total
		3,522,751	5,845,762	9,368,513
MADAGASCAR				
Annual Programme	1988	338		338
		338		338
MALI				
Annual Programme	1985	13,055		13,055
		13,055		13,055
NETHERLANDS				
Other Trust Funds	1985		70,423	70,423
			70,423	70,423
NICARAGUA				
Annual Programme	1988	833		333
		833		833
NORWAY				
Annual Programme	1988		147,532	147,532
Other Trust Funds	1985		13,253	13,253
			160,785	160,785
OMAN				
Annual Programme	1985	6,000		6,000
Annual Programme	1986	6,000		6,000
		12,000		12,000
SAUDI ARABIA				
Other Trust Funds	1988		3,378,637	3,378,637
			3,378,637	3,378,637
SENEGAL				
Annual Programme	1985	3,000		3,000
		3,000		3,000
SIERRA LEONE				
Annual Programme	1985	566		566
		566		566
SOMALIA				
Annual Programme	1985	598		598
Annual Programme	1987	1,515		1,515
Annual Programme	1988	1,176		1,176
		3,289		3,289

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Donor	Year	Cash	Kind	Total
SPAIN				
Other Trust Funds	1988	49,786		49,786
		49,786		49,786
SUDAN				
Annual Programme	1985	3,864		3,864
		3,864		3,864
SWEDEN				
Other Trust Funds	1985		888,889	888,889
			888,889	888,889
SYRIAN ARAB REPUBLIC				
Annual Programme	1988	1,000		1,000
		1,000		1,000
UNITED KINGDOM				
Other Trust Funds	1988		1,862,500	1,862,500
			1,862,500	1,862,500
UNITED STATES				
Cyprus Operation	1988	6,000,000	1,000,000	7,000,000
		6,000,000	1,000,000	7,000,000
ZAIRE				
Annual Programme	1986	1,500		1,500
Annual Programme	1988	1,500		1,500
		3,000		3,000
ZIMBABWE				
Annual Programme	1988	20,106		20,106
		20,106		20,106
Total GOVERNMENTAL		9,675,425	13,903,834	23,579,259
=====				

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Donor	Year	Cash	Kind	Total
INTER-GOVERNMENTAL				
=====				
AGFUND				
Annual Programme	1987	155,000		155,000
Other Trust Funds	1988	600,000		600,000
		755,000		755,000
EUROPEAN ECONOMIC COMMUNITY				
Annual Programme	1985	100,678		100,678
Annual Programme	1987	318,553		318,553
Annual Programme	1988	438,240		438,240
Afghan Repatriation Programme	1988	3,592,814		3,592,814
Ethiopian Returnees	1987	46,228		46,228
Guatemalan Returnees	1987	40,600		40,600
Guatemalan Returnees	1988	912,211		912,211
Sri Lankan Returnees	1988	495,957		495,957
Other Trust Funds	1985	1,780,324		1,780,324
Other Trust Funds	1986	406,720		406,720
Other Trust Funds	1987	1,503,928	330,000	1,833,928
Other Trust Funds	1988	7,920,330	8,181,498	16,101,828
		17,556,583	8,511,498	26,068,081
Total INTER-GOVERNMENTAL				
		18,311,583	8,511,498	26,823,081
=====				

Status of Prior Years' Outstanding Contributions
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Donor	Year	Cash	Kind	Total
NON-GOVERNMENTAL/PRIVATE =====				
DANISH REFUGEE COUNCIL				
Other Trust Funds	1985		43,636	43,636
Other Trust Funds	1986		79,733	79,733
			123,369	123,369
FIAT, ITALY				
Annual Programme	1988		3,000	3,000
			3,000	3,000
INT'L DEVELOPMENT RES. CANADA				
Other Trust Funds	1988	12,458		12,458
		12,458		12,458
NORWEGIAN REFUGEE COUNCIL				
Annual Programme	1985	39,735		39,735
		39,735		39,735
RADDA BARNEN, SWEDEN				
Other Trust Funds	1987		79,739	79,739
Other Trust Funds	1988		299,325	299,325
			379,064	379,064
SWEDISH RED CROSS				
Annual Programme	1987	344		344
		344		344
24 HOUR TV CHARITY, JAPAN				
Other Trust Funds	1985		12,143	12,143
			12,143	12,143
Total NON-GOVERNMENTAL/PRIVATE		52,537	517,576	570,113
=====				
GRAND TOTAL		28,039,545	22,932,908	50,972,453
=====				

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Project by Region and Country	Executive Committee Approp	-----Transfers From/Between----- Programme Reserve	Overall Alloc.	Approp.	Expenditure	Unobligated Balance
AFRICA						
=====						
ANGOLA						
Care and Maintenance	1,241,300			-200,000	1,041,300	
Local Settlement	128,000				121,626	6,374
Repatriation	100,000			-70,000	30,000	
Program Supp. & Admin	431,000			18,912	449,912	
	1,900,300			-251,088	1,642,838	6,374
BENIN						
Care and Maintenance	220,126				216,646	3,480
Local Settlement	33,000			20,000	53,000	
	253,126			20,000	269,646	3,480
BOTSWANA						
Care and Maintenance	33,300	23,973			56,920	353
Local Settlement	454,500			10,326	450,502	14,324
Resettlement	14,600			35,600	50,200	
Repatriation	18,800				18,756	44
Program Supp. & Admin	227,000			-69,661	157,339	
	748,200	23,973		-23,735	733,717	14,721
BURKINA FASO						
Care and Maintenance	130,800				130,800	
	130,800				130,800	
BURUNDI						
Local Settlement	388,975	35,762		-73,125	325,273	26,339
Repatriation	3,000				3,000	
Program Supp. & Admin	184,000			-98,978	85,022	
	575,975	35,762		-172,103	413,295	26,339
CAMEROON						
Care and Maintenance	405,000	8,407		8,250	421,462	195
Local Settlement	330,000			8,735	336,985	1,750
Repatriation	355,000			-19,000	334,709	1,291
Program Supp. & Admin	529,000			-103,433	419,134	6,433
	1,619,000	8,407		-105,448	1,512,290	9,669

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Project by Region and Country	Executive Committee Approp	<---Transfers From/Between---> Programme Reserve	Overall Alloc.	Approp.	Expenditure	Unobligated Balance
AFRICA =====						
CENTRAL AFRICAN REPUBLIC						
Care and Maintenance	279,800			-14,000	264,894	906
Local Settlement	49,000				49,000	
Repatriation	9,894		76,000		85,894	
Program Supp. & Admin	305,000				246,102	58,898
	643,694		76,000	-14,000	645,890	59,804
CONGO						
Care and Maintenance		5,824			5,824	
Local Settlement	303,000			115,000	418,000	
Resettlement	37,000	2,973			39,973	
Repatriation	37,000				37,000	
	377,000	8,797		115,000	500,797	
DJIBOUTI						
Care and Maintenance	924,051	68,000		-69,000	922,918	133
Repatriation	30,000				30,000	
Program Supp. & Admin	376,000				277,974	98,026
	1,330,051	68,000		-69,000	1,230,892	98,159
ETHIOPIA						
Local Settlement	59,356,000			8,515,823	67,866,418	5,405
Resettlement	211,000			-73,000	137,048	952
Repatriation	10,000				5,000	5,000
Program Supp. & Admin	764,000			-38,817	724,206	977
	60,341,000			8,404,006	68,732,672	12,334
GABON						
Care and Maintenance		1,419			1,419	
Local Settlement	51,000				51,000	
	51,000	1,419			52,419	
GHANA						
Care and Maintenance	129,000			-38,000	86,121	4,879
Local Settlement	90,000			-37,000	53,000	
	219,000			-75,000	139,121	4,879

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Project by Region and Country	Executive Committee Approp	<---Transfers From/Between---> Programme Reserve	Overall Alloc.	Approp.	Expenditure	Unobligated Balance
AFRICA						
=====						
IVORY COAST						
Care and Maintenance	249,056				244,644	4,412
	249,056				244,644	4,412
KENYA						
Care and Maintenance	844,800			34,813	858,813	20,800
Local Settlement	1,157,002				1,156,802	200
Resettlement	137,000			5,572	142,572	
Repatriation	10,000				10,000	
Program Supp.& Admin	496,000			-43,870	452,130	
	2,644,802			-3,485	2,620,317	21,000
LESOTHO						
Care and Maintenance	48,200				48,200	
Local Settlement	84,300			-5,572	75,167	3,561
Program Supp.& Admin	183,000			-14,000	168,476	524
	315,500			-19,572	291,843	4,085
LIBERIA						
Care and Maintenance	336,000			-50,000	280,491	5,509
Local Settlement	28,000				28,000	
	364,000			-50,000	308,491	5,509
MALAWI						
Care and Maintenance	21,888,200			319,657	22,207,857	
Repatriation	85,000				75,700	9,300
	21,973,200			319,657	22,283,557	9,300
MOZAMBIQUE						
Care and Maintenance	90,000				90,000	
Resettlement	33,400			-14,000	18,779	621
Program Supp.& Admin	269,000			-70,116	198,058	826
	392,400			-84,116	306,837	1,447

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Project by Region and Country	Executive Committee Approp	<---Transfers From/Between---> Programme Reserve	Overall Alloc.	Approp.	Expenditure	Unobligated Balance
AFRICA						
=====						
NIGERIA						
Care and Maintenance	202,000			-7,158	187,808	7,034
Local Settlement	61,000				55,665	5,335
Program Supp. & Admin	41,000				35,099	5,901
	304,000			-7,158	278,572	18,270
RWANDA						
Care and Maintenance	380,000			-12,200	367,800	
Local Settlement	774,500			-22,847	737,247	14,406
Repatriation	206,000			-54,800	150,340	860
Program Supp. & Admin	156,000			4,329	160,329	
	1,516,500			-85,518	1,415,716	15,266
SENEGAL						
Care and Maintenance	689,000			-137,951	551,049	
Local Settlement	78,000				78,000	
Resettlement	316,000			-54,000	261,763	237
Program Supp. & Admin	660,000			-75,420	584,580	
	1,743,000			-267,371	1,475,392	237
SIERRA LEONE						
Care and Maintenance	114,213			4,633	110,315	8,531
Local Settlement	61,000			-42,000	18,500	500
	175,213			-37,367	128,815	9,031
SOMALIA						
Care and Maintenance	15,784,383			-1,360,981	14,419,700	3,702
Local Settlement	4,306,133			-1,112,499	3,190,850	2,784
Resettlement	10,319				10,319	
Repatriation	1,611,958			-21,000	1,589,391	1,567
Program Supp. & Admin	1,446,000			148,817	1,594,817	
	23,158,793			-2,345,663	20,805,077	8,053
SUDAN						
Care and Maintenance	7,463,264			-317,240	7,145,137	887
Local Settlement	15,216,952			483,826	15,688,610	12,168
Resettlement	370,000			-70,837	285,163	14,000

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Project by Region and Country	Executive Committee Approp	Programme Reserve	Transfers From/Between Overall Alloc.	Expenditure Approp.	Unobligated Balance
AFRICA					
=====					
Repatriation	189,000			188,825	175
Program Supp. & Admin	2,354,000			2,508,532	
	25,593,216			250,281	25,816,267
					27,230
SWAZILAND					
Care and Maintenance	620,600		-56,030	562,816	1,754
Local Settlement	488,700		41,984	530,684	
Resettlement	3,300			3,231	69
Program Supp. & Admin	214,000		39,704	253,704	
	1,326,600		25,658	1,350,435	1,823
TANZANIA, UNITED REP. OF					
Care and Maintenance	256,000		-6,700	245,067	4,233
Local Settlement	2,346,000	119	-1,059,268	1,285,079	1,772
Resettlement	4,000			3,063	937
Repatriation			6,457	6,457	
Program Supp. & Admin	512,000			511,872	128
	3,118,000	119	6,457	-1,065,968	2,051,538
					7,070
TOGO					
Care and Maintenance	345,604		-132,772	203,900	8,932
Local Settlement	9,000			9,000	
	354,604		-132,772	212,900	8,932
TUNISIA					
Care and Maintenance	35,000			35,000	
Local Settlement	30,000			28,050	1,950
Program Supp. & Admin	88,000			77,103	10,897
	153,000			140,153	12,847
UGANDA					
Care and Maintenance	43,000	891	5,500	42,130	7,261
Local Settlement	849,000		28,662	861,579	16,083
Program Supp. & Admin	790,000		-113,624	676,376	
	1,682,000	891	-79,462	1,580,085	23,344

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Project by Region and Country	Executive Committee Approp	<----Transfers From/Between----> Programme Reserve	Overall Alloc.	Approp.	Expenditure	Unobligated Balance
AFRICA =====						
WEST AFRICA						
Care and Maintenance	50,000				32,000	18,000
Resettlement	15,000				12,000	3,000
Repatriation	180,000				180,000	
	245,000				224,000	21,000
ZAIRE						
Local Settlement	2,982,900	56,977		149,930	3,189,789	18
Resettlement	126,000			4,858	129,599	1,259
Repatriation	65,000				65,000	
Program Supp.& Admin	667,000			31,893	698,893	
	3,840,900	56,977		186,681	4,083,281	1,277
ZAMBIA						
Care and Maintenance	633,500	38,944		-65,955	568,049	38,440
Local Settlement	3,256,000	7,648		-221,472	2,951,914	90,262
Resettlement	5,000			11,500	13,000	3,500
Repatriation	86,000	10,154		-16,000	80,154	
Program Supp.& Admin	308,000			-36,807	271,193	
	4,288,500	56,746		-328,734	3,884,310	132,202
ZIMBABWE						
Care and Maintenance	233,000			-36,000	196,000	1,000
Local Settlement	3,779,000			-1,292,458	2,486,448	94
Repatriation	30,000			-3,984	19,503	6,513
Program Supp.& Admin	197,000			23,412	220,412	
	4,239,000			-1,309,030	2,922,363	7,607
REGIONAL TOTAL	165,866,430	261,091	82,457	2,794,693	168,428,970	575,701

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Project by Region and Country	Executive Committee Approp	<---Transfers from/Between---> Programme Reserve Overall Alloc.			Expenditure	Unobligated Balance
				Approp.		
EAST & S. E. ASIA & OCEANIA						
=====						
AUSTRALIA						
Care and Maintenance	39,000				39,000	
Program Supp. & Admin	364,000			61,549	425,549	
	403,000			61,549	464,549	
BANGLADESH						
Care and Maintenance	47,000			4,200	51,181	19
	47,000			4,200	51,181	19
CHINA						
Care and Maintenance			106,778		106,778	
Local Settlement	4,000,000				4,000,000	
	4,000,000		106,778		4,106,778	
HONG KONG						
Care and Maintenance	12,297,381			98,762	12,396,143	
Local Settlement	35,000				34,325	675
Resettlement	426,000	85,932		-3,377	500,675	7,880
Repatriation			70,000		70,000	
Program Supp. & Admin	305,000			79,889	384,889	
	13,063,381	85,932	70,000	175,274	13,386,032	8,555
INDIA						
Care and Maintenance	4,035,500			-604,108	3,430,523	869
Local Settlement	46,500				39,962	6,538
Repatriation			8,000		8,000	
Program Supp. & Admin	173,000			-11,000	136,154	25,846
	4,255,000		8,000	-615,108	3,614,639	33,253
INDONESIA						
Care and Maintenance	770,000			211,537	981,537	
Resettlement	411,000				395,763	15,237
Program Supp. & Admin	272,000			52,176	324,176	
	1,453,000			263,713	1,701,476	15,237

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Project by Region and Country	Executive Committee Approp	Programme Reserve	Overall Alloc.	Expenditure Approp.	Unobligated Balance
EAST & S. E. ASIA & OCEANIA =====					
JAPAN					
Care and Maintenance	1,504,795	1,000,000		2,504,795	
Program Supp. & Admin	1,279,500			963,075	7,018
	2,784,295	1,000,000		3,467,870	7,018
KOREA, REPUBLIC OF					
Care and Maintenance	249,000	2,411		260,511	
	249,000	2,411		260,511	
MACAU					
Care and Maintenance	130,000			129,880	120
	130,000			129,880	120
MALAYSIA					
Care and Maintenance	3,808,874			3,943,225	6,649
Local Settlement	54,000			53,262	738
Resettlement	723,000	3,496	20,000	746,496	
Program Supp. & Admin	343,000			371,153	
	4,928,874	3,496	20,000	5,114,136	7,387
NEPAL					
Care and Maintenance	208,000			152,209	1,047
	208,000			152,209	1,047
OTHER COUNTRIES, ASIA					
Resettlement	1,858,000	33,301		1,989,638	426
	1,858,000	33,301		1,989,638	426
PAPUA NEW GUINEA					
Care and Maintenance	1,659,100			1,644,941	14,159
Repatriation	35,059			29,059	6,000
Program Supp. & Admin	251,000			263,136	
	1,945,159			1,937,136	20,159

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Project by Region and Country	Executive Committee Approp	-----Transfers From/Between----- Programme Reserve	Overall Alloc.	Approp.	Expenditure	Unobligated Balance
EAST & S. E. ASIA & OCEANIA						
PHILIPPINES						
Care and Maintenance	1,019,000			403,001	1,418,482	3,519
Local Settlement	56,000				55,996	4
Resettlement	6,206,654			73,516	6,279,662	508
Program Supp. & Admin	232,000			23,503	255,503	
	7,513,654			500,020	8,009,643	4,031
SINGAPORE						
Care and Maintenance	369,000	1,299		30,000	400,299	
Program Supp. & Admin	155,000				137,135	17,865
	524,000	1,299		30,000	537,434	17,865
THAILAND						
Care and Maintenance	17,939,856			179,781	18,086,905	32,732
Resettlement	1,654,200	2,205		-157,390	1,399,015	100,000
Repatriation	218,000			-17,000	196,429	4,571
Program Supp. & Admin	918,000			79,236	997,236	
	20,730,056	2,205		84,627	20,679,585	137,303
VIET NAM, SOCIALIST REP. OF						
Local Settlement	1,053,400			-350,040	626,908	76,452
Resettlement	55,000				55,000	
Program Supp. & Admin	474,000			-59,074	414,926	
	1,582,400			-409,114	1,096,834	76,452
REGIONAL TOTAL	65,674,819	1,128,644	204,778	20,162	66,699,531	328,872

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Project by Region and Country	Executive Committee Approp	<----Transfers From/Between----> Programme Reserve	Overall Alloc.	Approp.	Expenditure	Unobligated Balance
EUROPE						
=====						
AUSTRIA						
Local Settlement	375,000			-30,359	326,566	18,075
Program Supp. & Admin	15,000				10,524	4,476
	390,000			-30,359	337,090	22,551
BELGIUM						
Local Settlement	44,000				44,000	
Program Supp. & Admin	412,000			-49,482	328,695	33,823
	456,000			-49,482	372,695	33,823
FRANCE						
Local Settlement	309,300			-709	295,836	12,755
Repatriation	20,500				20,500	
Program Supp. & Admin	651,500			-101,324	550,176	
	981,300			-102,033	866,512	12,755
GERMANY, FEDERAL REP. OF						
Local Settlement	449,600				437,131	12,469
Program Supp. & Admin	590,000			-127,987	462,013	
	1,039,600			-127,987	899,144	12,469
GREECE						
Care and Maintenance	1,794,252			-14,546	1,656,760	122,946
Local Settlement	38,994			14,546	52,987	553
Resettlement	250				250	
Program Supp. & Admin	185,000				161,223	23,777
	2,018,496				1,871,220	147,276
IRELAND						
Local Settlement	4,000			4,000	8,000	
	4,000			4,000	8,000	

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Project by Region and Country	Executive Committee Approp	<----Transfers From/Between----> Programme Reserve	Overall Alloc.	Approp.	Expenditure	Unobligated Balance
EUROPE =====						
ITALY						
Care and Maintenance	2,554,000			-63,241	2,301,888	108,871
Local Settlement	146,000				143,633	2,367
Resettlement	45,434				45,434	
Program Supp.& Admin	710,000			63,241	733,435	39,806
	3,455,434				3,304,390	151,044
MALTA						
Care and Maintenance			35,000		35,000	
			35,000		35,000	
NETHERLANDS						
Program Supp.& Admin	92,000				58,222	33,778
	92,000				58,222	33,778
PORTUGAL						
Local Settlement	342,500				315,682	26,818
Program Supp.& Admin	126,000				107,449	18,551
	468,500				423,131	45,369
SPAIN						
Local Settlement	433,900			-99,813	322,902	11,185
Repatriation	7,000	56			7,056	
Program Supp.& Admin	184,000			-48,587	135,413	
	624,900	56		-148,400	465,371	11,185
SWEDEN						
Local Settlement	152,000			-40,037	109,734	2,229
Program Supp.& Admin	271,000			-42,039	228,961	
	423,000			-82,076	338,695	2,229
SWITZERLAND						
Local Settlement	483,500			1,000	484,500	
	483,500			1,000	484,500	

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Project by Region and Country	Executive Committee Approp	<---Transfers From/Between---> Programme Reserve	Overall Alloc.	Approp.	Expenditure	Unobligated Balance
EUROPE						
=====						
TURKEY						
Care and Maintenance	3,098,515			13,171	2,939,359	172,327
Local Settlement	20,669			1,188	19,488	2,369
Resettlement	468,228			100,522	567,153	1,597
Program Supp. & Admin	148,000			16,000	147,780	16,220
	3,735,412			130,881	3,673,780	192,513
UNITED KINGDOM						
Local Settlement	405,000			-4,000	389,576	11,424
Repatriation	69,500	35,425		-1,000	100,000	3,925
Program Supp. & Admin	345,000			-68,144	276,856	
	819,500	35,425		-73,144	766,432	15,349
YUGOSLAVIA						
Care and Maintenance	1,722,000			109	1,722,109	
Resettlement	310,000			31,457	333,457	8,000
Program Supp. & Admin	145,000			31,773	176,773	
	2,177,000			63,339	2,232,339	8,000
REGIONAL TOTAL	17,168,642	35,481	35,000	-414,261	16,136,521	688,341

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Project by Region and Country	Executive Committee Approp	<---Transfers From/Between--->			Expenditure	Unobligated Balance
		Programme Reserve	Overall Alloc.	Approp.		
AMERICAS						
=====						
ARGENTINA						
Care and Maintenance	130,000				130,000	
Local Settlement	459,000			-38,773	419,927	300
Resettlement	26,000				18,000	8,000
Repatriation	157,000			-15,000	142,000	
Program Supp. & Admin	127,000				119,725	7,275
	899,000			-53,773	829,652	15,575
BELIZE						
Local Settlement	137,000			14,450	151,450	
Program Supp. & Admin	70,000				67,186	2,814
	207,000			14,450	218,636	2,814
BRAZIL						
Program Supp. & Admin	171,000			16,261	187,261	
	171,000			16,261	187,261	
CANADA						
Local Settlement	348,000	2,283			350,283	
Repatriation	43,277	3,786			47,063	
Program Supp. & Admin	178,000			17,709	195,709	
	569,277	6,069		17,709	593,055	
CHILE						
Program Supp. & Admin	154,000				118,255	35,745
	154,000				118,255	35,745
COSTA RICA						
Care and Maintenance	23,271				23,271	
Local Settlement	5,294,000			99,035	5,362,726	30,309
Repatriation	140,800	20,000		21,000	181,000	800
Program Supp. & Admin	521,000				510,162	10,838
	5,979,071	20,000		120,035	6,077,159	41,947

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Project by Region and Country	Executive Committee Approp	<---Transfers From/Between---> Programme Reserve	Overall Alloc.	Approp.	Expenditure	Unobligated Balance
AMERICAS =====						
EL SALVADOR						
Local Settlement	307,000			-92,272	214,728	
Program Supp.& Admin	175,000			-154,520	20,480	
	482,000			-246,792	235,208	
GUATEMALA						
Local Settlement	221,000				216,724	4,276
	221,000				216,724	4,276
HONDURAS						
Care and Maintenance	8,798,598			-21,776	8,767,196	9,626
Local Settlement	3,369,000			21,776	3,390,740	36
Resettlement			209,500		209,500	
Repatriation	163,000	549,590			712,570	20
Program Supp.& Admin	838,000			-62,707	655,202	120,091
	13,168,598	549,590	209,500	-62,707	13,735,208	129,773
LATIN AMERICA - N. WESTERN						
Local Settlement	242,000				228,941	13,059
Repatriation	61,611				61,611	
	303,611				290,552	13,059
LATIN AMERICA - NORTHERN						
Care and Maintenance	119,100				117,776	1,324
Local Settlement	757,500				753,844	3,656
Resettlement		4,244			4,244	
Repatriation	187,000	115,921			302,270	651
Program Supp.& Admin	10,000					10,000
	1,073,600	120,165			1,178,134	15,631
LATIN AMERICA - SOUTHERN						
Local Settlement	351,000			-6,000	341,818	3,182
Resettlement	130,000	8,246		34,000	172,246	
Repatriation	30,000			-4,500	25,500	
	511,000	8,246		23,500	539,564	3,182

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Project by Region and Country	Executive Committee Approp	<----Transfers From/Between----> Programme Reserve	Overall Alloc.	Approp.	Expenditure	Unobligated Balance
AMERICAS =====						
MEXICO						
Care and Maintenance	2,443,600	26,175		72,166	2,541,164	777
Local Settlement	5,321,732			-658	5,318,615	2,459
Resettlement	4,000			2,654	6,654	
Repatriation	208,500			-2,654	200,000	5,846
Program Supp. & Admin	611,000			20,144	631,144	
	8,588,832	26,175		91,652	8,697,577	9,082
NICARAGUA						
Local Settlement	153,600				153,600	
Repatriation	46,000				46,000	
Program Supp. & Admin	62,000				44,676	17,324
	261,600				244,276	17,324
PERU						
Program Supp. & Admin	37,000			26,302	63,302	
	37,000			26,302	63,302	
UNITED STATES						
Local Settlement	323,000				301,308	21,692
Resettlement	165,149			8,470	173,619	
Program Supp. & Admin	820,000			-220,854	599,146	
	1,308,149			-212,384	1,074,073	21,692
VENEZUELA						
Program Supp. & Admin	96,000					96,000
	96,000					96,000
REGIONAL TOTAL	34,030,738	730,245	209,500	-265,747	34,298,636	406,100

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Project by Region and Country	Executive Committee Approp	<---Transfers From/Between---> Programme Reserve	Overall Alloc.	Approp.	Expenditure	Unobligated Balance
MIDDLE EAST AND S. W. ASIA =====						
ALGERIA						
Care and Maintenance	3,545,800			-510,509	2,756,065	279,226
Local Settlement	26,500				26,500	
Repatriation			10,000		10,000	
Program Supp. & Admin	195,000			130,525	325,525	
	3,767,300		10,000	-379,984	3,118,090	279,226
CYPRUS						
Care and Maintenance	65,000				52,452	12,548
	65,000				52,452	12,548
EGYPT						
Care and Maintenance	264,000				115,420	148,580
Local Settlement	387,000			-65,212	287,038	34,750
Resettlement	98,450				72,409	26,041
Program Supp. & Admin	235,000			-50,406	166,092	18,502
	984,450			-115,618	640,959	227,873
IRAN, ISLAMIC REPUBLIC OF						
Care and Maintenance	200,000				185,550	14,450
Local Settlement	17,059,000			-1,906,987	14,934,220	217,793
Program Supp. & Admin	655,000				603,676	51,324
	17,914,000			-1,906,987	15,723,446	283,567
LEBANON						
Care and Maintenance	18,000				18,000	
Local Settlement	29,000				29,000	
Program Supp. & Admin	196,000			337,316	533,316	
	243,000			337,316	580,316	
MIDDLE EAST						
Care and Maintenance	146,000	2,500			131,962	16,538
Local Settlement	389,400	2,500		-20,794	339,728	31,378
Resettlement	483,000			20,794	503,597	197
Program Supp. & Admin	179,000			-130,525	17,561	30,914
	1,197,400	5,000		-130,525	992,848	79,027

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Project by Region and Country	Executive Committee Approp	Programme Reserve	Overall Alloc.	From/Between----> Approp.	Expenditure	Unobligated Balance
MIDDLE EAST AND S. W. ASIA =====						
MOROCCO						
Care and Maintenance	18,000			3,133	20,721	412
Local Settlement	25,000			-3,133	17,360	4,507
Program Supp. & Admin	76,000				69,902	6,098
	119,000				107,983	11,017
PAKISTAN						
Care and Maintenance	36,360,660			-784,113	35,569,809	6,738
Resettlement	167,000				132,260	34,740
Program Supp. & Admin	2,171,000			-337,316	1,816,911	16,773
	38,698,660			-1,121,429	37,518,980	58,251
REGIONAL TOTAL	62,988,810	5,000	10,000	-3,317,227	58,735,074	951,509
OVERALL ALLOCATIONS						
Care and Maintenance	1,723,005	50,000	-141,778	28,622	1,626,973	32,876
Emergency Assistance	307,000			-14,450	255,586	36,964
Local Settlement	1,011,500			-157,000	695,478	159,022
Program Reserve	2,425,673	-2,231,176				194,497
Resettlement	1,912,000		-229,500	-89,620	1,468,307	124,573
Repatriation	599,000	20,715	-170,457	149,000	588,918	9,340
Program Supp. & Admin	25,696,000			1,265,828	26,942,830	18,998
	33,674,178	-2,160,461	-541,735	1,182,380	31,578,092	576,270
REGIONAL TOTAL	33,674,178	-2,160,461	-541,735	1,182,380	31,578,092	576,270
TOTAL Annual Programme	379,403,617				375,876,824	3,526,793

Allocations and Expenditure under the Emergency Fund

	Allocations	Expenditure	Unobligated Balance
ANGOLA	1,047,000	1,047,000	
ETHIOPIA	600,000	600,000	
MALAYSIA	500,000	500,000	
MAURITANIA	476,500	476,496	4
OVERALL ALLOCATIONS	-9,865,096	-9,630,000	14,904
PAKISTAN	725,000	725,000	
SENEGAL	390,456	390,456	
TURKEY	225,628	225,628	
UGANDA	2,625,000	2,620,500	4,500
WEST AFRICA	2,322,512	2,322,512	
ZAIRE	953,000	947,990	5,010
TOTAL Emergency Fund		-24,418	24,418
=====			

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Fund by Country	Funds Allocated	Expenditure	Unobligated Balance 31.12.89
Staff Housing Fund	1,249,783	733,316	516,467
=====			
Education Account			
=====			
ALGERIA	34,900	34,721	179
ARGENTINA	14,230	10,440	3,790
BANGLADESH	16,500	16,460	40
BENIN	95,500	29,000	66,500
BOTSWANA	56,800	50,000	6,800
BURKINA FASO	121,549	121,549	
BURUNDI	120,512	119,047	1,465
CAMEROON	143,146	143,146	
CENTRAL AFRICAN REPUBLIC	11,180	11,180	
CONGO	219,000	219,000	
COSTA RICA	35,700	28,600	7,100
DOMINICAN REPUBLIC	4,593	4,593	
EGYPT	407,183	250,000	157,183
ETHIOPIA	66,900	66,900	
GABON	24,500	24,500	
GHANA	26,000	25,327	673
INDIA	78,500	73,020	5,480
ITALY	326,230	323,703	2,527
IVORY COAST	66,500	66,500	
KENYA	54,000	51,810	2,190
LATIN AMERICA			
LATIN AMERICA - N. WESTERN	30,930	21,430	9,500
LATIN AMERICA - NORTHERN	22,707	11,320	11,387
LATIN AMERICA - SOUTHERN	43,588	43,588	
LESOTHO	90,000	70,800	19,200
LIBERIA	70,200	70,000	200
MALI	37,061	33,240	3,821
MEXICO	43,000	40,250	2,750
MIDDLE EAST	81,600	80,600	1,000
MOROCCO	30,307	30,133	174
NICARAGUA	17,125	17,125	
NIGER	41,000	37,052	3,948
NIGERIA	23,300	23,300	
OVERALL ALLOCATIONS	258,517	100,000	158,517
PAKISTAN	88,600	54,172	34,428
PAPUA NEW GUINEA	24,400	22,400	2,000
PORTUGAL	36,400	20,000	16,400
RWANDA	244,447	244,135	312
SENEGAL	233,000	233,000	
SOMALIA	6,255	3,332	2,923
SUDAN	353,300	353,297	3
SWAZILAND	26,200	16,235	9,965
TANZANIA, UNITED REP. OF	50,000	40,000	10,000
TOGO	52,000	52,000	
TUNISIA	32,500	31,908	592
UGANDA	52,063	38,570	13,493
ZAIRE	168,700	125,128	43,572
ZAMBIA	66,500	33,467	33,033
TOTAL	4,147,123	3,515,978	631,145
=====			

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Fund by Country	Total Funds	Expenditure Cash	Kind	Unobligated Balance 31.12.89
Afghan Repatriation Programme =====				
AFGHANISTAN				
Repatriation		3,846,270		
	4,188,861	3,846,270		342,591
IRAN, ISLAMIC REPUBLIC OF				
Repatriation		2,970,550		
	3,201,371	2,970,550		230,821
OVERALL ALLOCATIONS				
Repatriation		4,837,739		
	15,605,352	4,837,739		10,767,613
PAKISTAN				
Repatriation		13,161,573		
	14,704,339	13,161,573		1,542,766
PROGRAMME TOTAL				
	37,699,923	24,816,132		12,883,791
Namibian Repatriation Program =====				
ANGOLA				
Repatriation		5,235,000		
	5,235,000	5,235,000		
NAMIBIA				
Local Settlement		6,927,120		
Repatriation		4,715,658		
	11,787,683	11,642,778		144,905
OVERALL ALLOCATIONS				
Repatriation		15,448,436		
	15,535,400	15,448,436		86,964
ZAMBIA				
Repatriation		354,400		
	354,400	354,400		

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Fund by Country	Total Funds	Expenditure Cash	Kind	Unobligated Balance 31.12.89
PROGRAMME TOTAL	32,912,483	32,680,614		231,869
Mozambican Returnees =====				
MOZAMBIQUE				
Emergency Assistance		2,041,751		
	2,526,356	2,041,751		484,605
PROGRAMME TOTAL	2,526,356	2,041,751		484,605
Ethiopian Returnees =====				
ETHIOPIA				
Emergency Assistance Program Supp. & Admin		2,033,927 265,428		
	2,400,925	2,299,355		101,570
PROGRAMME TOTAL	2,400,925	2,299,355		101,570
Guatemalan Returnees =====				
GUATEMALA				
Local Settlement		961,913		
	1,348,065	961,913		386,152
PROGRAMME TOTAL	1,348,065	961,913		386,152
Nicaraguan Returnees =====				
NICARAGUA				
Local Settlement		842,184		
	2,546,731	842,184		1,704,547

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Fund by Country	-----		Unobligated Balance 31.12.89
	Total Funds	Expenditure Cash Kind	
PROGRAMME TOTAL	2,546,731	842,184	1,704,547
Cyprus Operation =====			
CYPRUS			
Care and Maintenance		10,005,012	
Program Supp.& Admin		340,144	
	20,867,972	10,345,156	10,522,816
PROGRAMME TOTAL	20,867,972	10,345,156	10,522,816
Orderly Departure, Viet Nam =====			
VIET NAM, SOCIALIST REP. OF			
Resettlement		2,020,000	
Program Supp.& Admin		316,182	
	2,682,657	2,336,182	346,475
PROGRAMME TOTAL	2,682,657	2,336,182	346,475
South East Asia Anti-Piracy =====			
THAILAND			
Care and Maintenance		1,553,721	
	2,422,916	1,553,721	869,195
PROGRAMME TOTAL	2,422,916	1,553,721	869,195
Sri Lankan Returnees =====			
SRI LANKA			
Emergency Assistance		2,866,512	
	4,221,613	2,866,512	1,355,101

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Fund by Country	Total Funds	Expenditure Cash	Kind	Unobligated Balance 31.12.89
PROGRAMME TOTAL	4,221,613	2,866,512		1,355,101
Other Trust Funds =====				
ALGERIA				
Care and Maintenance			357,072	
	357,072		357,072	
ANGOLA				
	1,010,589			1,010,589
ARGENTINA				
	7,829			7,829
AUSTRALIA				
Care and Maintenance		30,000		
	30,000	30,000		
BANGLADESH				
Repatriation		86,431		
	86,431	86,431		
BELGIUM				
Local Settlement		89,542		
Program Supp. & Admin		153,324		
	652,273	242,866		409,407
BURUNDI				
Local Settlement		893,712		
	1,011,434	893,712		117,722
CENTRAL AFRICAN REPUBLIC				
	39,945			39,945
COSTA RICA				
Local Settlement		685,765		
	1,416,389	685,765		730,624
DJIBOUTI				
	7,194			7,194

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Fund by Country	Total Funds	Expenditure Cash	Kind	Unobligated Balance 31.12.89
EGYPT				
Local Settlement		18,092		
	28,288	18,092		10,196
EL SALVADOR				
Local Settlement		767,467		
	1,226,113	767,467		458,646
ETHIOPIA				
Care and Maintenance		3,295,660	12,672,290	
Local Settlement		281,236	1,278,200	
	22,183,166	3,576,896	13,950,490	4,655,780
FRANCE				
Care and Maintenance		22,189		
Local Settlement		248,550		
Repatriation		279,319		
	592,404	550,058		42,346
FRENCH GUYANNA				
Repatriation		96,600		
	426,224	96,600		329,624
HAITI				
Local Settlement		157,500		
	157,500	157,500		
HONDURAS				
Local Settlement		465,803		
	919,029	465,803		453,226
HONG KONG				
Care and Maintenance		12,952,905		
Local Settlement		200,068		
Repatriation		238,870		
	15,855,455	13,391,843		2,463,612
HUNGARY				
Care and Maintenance		63,921		
Local Settlement		3,000,000		
	3,791,108	3,063,921		727,187
INDONESIA				
Care and Maintenance		603,201		
	742,388	603,201		139,187

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Fund by Country	Total Funds	Expenditure Cash	Kind	Unobligated Balance 31.12.89
IRAN, ISLAMIC REPUBLIC OF				
Care and Maintenance		85,821		
	85,821	85,821		
JAPAN				
Care and Maintenance		1,592,690		
	1,592,690	1,592,690		
KAMPUCHEA				
Care and Maintenance		563,538		
Program Supp. & Admin		139,794		
	960,220	703,332		256,888
KENYA				
Local Settlement		37,400		
	37,400	37,400		
LAO PEOPLES'S DEMOCRATIC REP.				
Care and Maintenance		580,106		
Program Supp. & Admin		27,096		
	1,171,826	607,202		564,624
LEBANON				
Care and Maintenance		40,000		
	692,180	40,000		652,180
MALAWI				
Care and Maintenance		1,554,437	5,130,451	
Program Supp. & Admin		163,665		
	7,009,152	1,718,102	5,130,451	160,599
MALAYSIA				
Care and Maintenance		1,880,482		
	2,020,101	1,880,482		139,619
MEXICO				
	60,250			60,250
MOZAMBIQUE				
Care and Maintenance		432,000	1,047,162	
Local Settlement		881,755	46,519	
	2,734,253	1,313,755	1,093,701	326,797
NAMIBIA				
Local Settlement			481,833	

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Fund by Country	Total Funds	Cash	Expenditure Kind	Unobligated Balance 31.12.89
	481,833		481,833	
NIGERIA				
Care and Maintenance			1,167	
	1,167		1,167	
OVERALL ALLOCATIONS				
Care and Maintenance		2,685,422		
Junior Professional		4,744,194		
Local Settlement		2,670,044		
Repatriation		500,000		
Program Supp. & Admin		1,747,412		
	30,027,346	12,347,072		17,680,274
PAKISTAN				
Care and Maintenance		3,472,629	5,442,106	
	9,376,821	3,472,629	5,442,106	462,086
PAPUA NEW GUINEA				
Care and Maintenance			213,601	
	213,601		213,601	
PHILIPPINES				
Care and Maintenance		987,005		
	1,062,164	987,005		75,159
RWANDA				
	449,745			449,745
SENEGAL				
Care and Maintenance			1,020,408	
	1,020,408		1,020,408	
SOMALIA				
Care and Maintenance		62,733	535,419	
	1,582,987	62,733	535,419	984,835
SPAIN				
Program Supp. & Admin		33,838		
	51,038	33,838		17,200
SUDAN				
Care and Maintenance		832,791	2,288,101	
Local Settlement		2,459,222		
	9,391,134	3,292,013	2,288,101	3,811,020

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Fund by Country	Total Funds	Expenditure Cash	Kind	Unobligated Balance 31.12.89
SURINAME				
Local Settlement		100,000		
Repatriation		77,506		
	670,099	177,506		492,593
SWAZILAND				
Care and Maintenance			362,502	
	362,502		362,502	
TANZANIA, UNITED REP. OF				
Care and Maintenance			157,965	
Local Settlement		2,995		
	161,328	2,995	157,965	368
THAILAND				
Care and Maintenance		1,520,184	8,402,711	
Repatriation			16,988	
Program Supp. & Admin		50,123		
	10,256,538	1,570,307	8,419,699	266,532
TURKEY				
Care and Maintenance		35,000		
	2,375,168	35,000		2,340,168
UGANDA				
Care and Maintenance		1,119,016	901,490	
Emergency Assistance		640,857		
	2,827,765	1,759,873	901,490	166,402
UNITED STATES				
Emergency Assistance		9,868		
	9,868	9,868		
VIET NAM, SOCIALIST REP. OF				
Care and Maintenance			990,325	
Local Settlement		744,209		
	1,785,458	744,209	990,325	50,924
YEMEN				
Emergency Assistance		301,886		
	301,886	301,886		
ZAIRE				
Local Settlement		51,825		
	331,262	51,825		279,437

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Fund by Country	-----		Expenditure Cash	Kind	Unobligated Balance 31.12.89
	Total Funds				
ZAMBIA					
Local Settlement			120,599		
	123,419		120,599		2,820
ZIMBABWE					
Care and Maintenance				559,200	
	559,200			559,200	
PROGRAMME TOTAL	140,327,461		57,578,297	41,905,530	40,843,634
GRAND TOTAL	249,957,102		138,321,817	41,905,530	69,729,755
=====					

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
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Fund by Country	Unliquidated Obligations 01.01.89	Payments during 1989	Cancellations during 1989	Unliquidated Obligations
Annual Programme =====				
AFGHANISTAN	12,499	10,479	2,020	
ALGERIA	1,546,076	1,309,970	236,106	
ANGOLA	1,620,518	1,313,415	285,918	21,185
ARGENTINA	36,485	30,319	6,166	
AUSTRALIA	56,008	27,605	28,403	
AUSTRIA	17,190	11,707	5,483	
BELGIUM	7,938	785	7,153	
BENIN	44,554	11,135	33,419	
BOTSWANA	247,625	133,224	32,051	82,350
BURKINA FASO	14,772	7,992	6,780	
BURUNDI	55,056	49,169	5,887	
CAMEROON	190,965	182,412	8,553	
CANADA	21,285	8,208	13,077	
CENTRAL AFRICAN REPUBLIC	31,180	21,589	9,591	
CHINA	20,000	20,000		
CONGO	98,040	95,062	2,978	
COSTA RICA	169,628	95,545	74,083	
DJIBOUTI	160,992	117,025	43,967	
EGYPT	86,627	76,305	10,322	
ETHIOPIA	6,906,331	6,425,711	333,088	147,532
FRANCE	32,114	23,069	9,045	
GABON	3,088	3,088		
GERMANY, FEDERAL REP. OF	46,601	14,685	31,916	
GHANA	32,864	31,085	1,779	
GREECE	19,146	10,292	8,854	
HONDURAS	394,074	215,320	178,754	
HONG KONG	3,205,829	3,116,660	89,169	
INDIA	212,803	167,731	45,072	
INDONESIA	182,010	172,120	9,890	
IRAN, ISLAMIC REPUBLIC OF	6,713,319	6,044,062	669,257	
IRELAND	4,314	1,303	3,011	
ITALY	68,227	38,103	30,124	
IVORY COAST	45,408	14,258	31,150	
JAPAN	122,528	120,751	1,777	
KENYA	160,440	62,221	55,320	42,899
KOREA, REPUBLIC OF	22,240	22,240		
LATIN AMERICA - N. WESTERN	24,558	21,940	2,618	
LATIN AMERICA - NORTHERN	227,893	103,969	123,924	
LATIN AMERICA - SOUTHERN	101,288	71,672	29,616	
LEBANON	36,334	3,480	32,854	
LESOTHO	61,538	2,743	58,795	
LIBERIA	10,331	7,754	2,577	
LIBYA	4,100		4,100	
MALAWI	2,904,333	1,882,074	194,584	827,675
MALAYSIA	13,899	6,575	7,324	
MALTA	19,000	19,000		
MEXICO	436,098	251,564	184,534	
MIDDLE EAST	57,383	11,603	45,780	
MOROCCO	6,940	4,396	2,544	
MOZAMBIQUE	24,267	22,343	1,924	
NEPAL	4,902		4,902	
NETHERLANDS	1,015	875	140	
NICARAGUA	18,486	8,878	9,608	
NIGERIA	21,353	10,050	11,303	
OTHER COUNTRIES, ASIA	476,880	394,566	82,314	
OVERALL ALLOCATIONS	3,607,601	2,120,960	1,478,631	8,010
PAKISTAN	5,985,361	5,130,002	855,359	
PAN-AFRICAN CONF.	1,316	1,316		
PAPUA NEW GUINEA	92,448	67,607	24,841	
PHILIPPINES	197,520	108,000	89,520	
PORTUGAL	196,636	191,960	4,676	

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31 December 1989
In United States Dollars

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Fund by Country	Unliquidated Obligations 01.01.89	Payments during 1989	Cancellations during 1989	Unliquidated Obligations
RWANDA	1,019,533	937,565	81,968	
SENEGAL	16,809	3,685	13,124	
SIERRA LEONE	28,737	27,116	1,621	
SINGAPORE	25,157	21,017	4,140	
SOMALIA	6,623,575	3,833,935	2,589,365	200,275
SUDAN	9,002,450	4,860,103	3,573,958	568,389
SWAZILAND	212,515	161,805	50,710	
SWEDEN	18,826	7,867	10,959	
SWITZERLAND	128,855	75,091	53,764	
TANZANIA, UNITED REP. OF	1,219,066	376,965	126,951	715,150
THAILAND	787,206	666,767	120,439	
TOGO	15,046	3,425	11,621	
TUNISIA	2,730	2,525	205	
TURKEY	66,730	24,049	42,681	
UGANDA	655,641	518,403	137,238	
UNITED KINGDOM	25,813	157	25,656	
UNITED STATES	92,154	74,857	17,297	
VIET NAM, SOCIALIST REP. OF	241,484	207,921	33,563	
WEST AFRICA	264,757	99,188	165,569	
YUGOSLAVIA	112,380	38,006	74,374	
ZAIRE	765,558	467,014	298,544	
ZAMBIA	308,478	271,690	36,788	
ZIMBABWE	1,217,988	1,122,129	95,859	
TOTAL	59,991,742	44,249,252	13,129,025	2,613,465

Emergency Fund

=====

BANGLADESH	85,851	23,239	62,612	
CHINA	200,000	200,000		
ETHIOPIA	1,952,049	1,952,049		
IRAN, ISLAMIC REPUBLIC OF	2,089,796	1,160,042	929,754	
SRI LANKA	1,959		1,959	
UGANDA	166,191	103,812		62,379
YEMEN	275,988	137,774	138,214	
ZIMBABWE	196,068	196,068		
TOTAL	4,967,902	3,772,984	1,132,539	62,379

Education Account

=====

ALGERIA	41,657	17,693	23,964	
BANGLADESH	9,900	6,049	3,851	
BENIN	103,667	73,948	29,719	
BOTSWANA	55,556	16,842	38,714	
BURKINA FASO	202,986	138,629	64,357	
BURUNDI	67,989	67,989		
CAMEROON	136,354	135,362	992	
CENTRAL AFRICAN REPUBLIC	47,380	36,288	11,092	
CONGO	246,406	202,472	43,934	
COSTA RICA	4,068		4,068	
DJIBOUTI	21,070	10,185	10,885	
EGYPT	506,817	171,614	335,203	
ETHIOPIA	44,507	20,352	24,155	
GABON	49,279	25,773	23,506	
GHANA	30,273	16,051	14,222	
INDIA	66,032	47,233	18,799	
ITALY	15,112	15,112		
IVORY COAST	3,190	909	2,281	

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
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Fund by Country	Unliquidated Obligations 01.01.89	Payments during 1989	Cancellations during 1989	Unliquidated Obligations
KENYA	17,428	149	17,279	
LATIN AMERICA - N. WESTERN	13,453	5,009	8,444	
LATIN AMERICA - NORTHERN	34,250	18,054	16,196	
LATIN AMERICA - SOUTHERN	642		642	
LESOTHO	26,490	14,245	12,245	
LIBERIA	65,840	19,447	46,393	
MEXICO	79,925	74,502	5,423	
MIDDLE EAST	132,741	87,053	45,688	
MOROCCO	24,584	20,440	4,144	
MOZAMBIQUE	4,359	533	3,826	
NIGER	30,475	19,429	11,046	
NIGERIA	19,633	4,720	14,913	
OVERALL ALLOCATIONS	71,629	55,951	15,678	
PAKISTAN	123,162	83,858	39,304	
PAPUA NEW GUINEA	1,828		1,828	
PORTUGAL	58,993	47,275	11,718	
RWANDA	163,113	122,951	40,162	
SENEGAL	174,114	168,726	5,388	
SOMALIA	2,856	2,157	699	
SUDAN	172,198	141,103	31,093	
SWAZILAND	25,563	6,553	19,010	
TANZANIA, UNITED REP. OF	69,758	56,452		13,306
TOGO	57,536	24,259	33,277	
TUNISIA	23,398	21,241	2,157	
UGANDA	6,721	5,569	1,152	
ZAIRE	141,969	52,515	37,954	51,500
ZAMBIA	44,710	39,600	5,110	
TOTAL	3,239,611	2,094,294	1,080,511	64,806

Afghan Repatriation Programme
=====

OVERALL ALLOCATIONS	3,180,465	1,265,364	535,057	1,380,044
PAKISTAN	726,017	199,440	526,577	
TOTAL	3,906,482	1,464,804	1,061,634	1,380,044

Mozambican Returnees
=====

MOZAMBIQUE	1,296,682	1,207,246	33,189	56,247
TOTAL	1,296,682	1,207,246	33,189	56,247

Ethiopian Returnees
=====

ETHIOPIA	1,185,335	994,053	191,282	
TOTAL	1,185,335	994,053	191,282	

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31 December 1989
In United States Dollars

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Fund by Country	-----			
	Unliquidated Obligations 01.01.89	Payments during 1989	Cancellations during 1989	Unliquidated Obligations
 Guatemalan Returnees =====				
GUATEMALA	104,001	90,195	13,806	
TOTAL	104,001	90,195	13,806	
 Nicaraguan Returnees =====				
NICARAGUA	2,328,464	2,065,343	44,384	218,737
TOTAL	2,328,464	2,065,343	44,384	218,737
 Cyprus Operation =====				
CYPRUS	4,017,575	2,300,006	113,078	1,604,491
TOTAL	4,017,575	2,300,006	113,078	1,604,491
 Orderly Departure, Viet Nam =====				
VIET NAM, SOCIALIST REP. OF	101,231	54,063	47,168	
TOTAL	101,231	54,063	47,168	
 South East Asia Anti-Piracy =====				
THAILAND	451,021	451,021		
TOTAL	451,021	451,021		
 Sri Lankan Returnees =====				
SRI LANKA	2,024,710	1,853,360	171,350	
TOTAL	2,024,710	1,853,360	171,350	
 Other Trust Funds =====				
ALGERIA	1,581,810	452,710	543,020	586,080

Status of Prior Years' Projects
Obligations Liquidated/Outstanding
as at 31 December 1989
in United States Dollars

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Fund by Country	Unliquidated Obligations 01.01.89	Payments during 1989	Cancellations during 1989	Unliquidated Obligations
ANGOLA	58,282	55,916	2,366	
BANGLADESH	21,000	18,107	2,893	
BOTSWANA	483,217	274,495		208,722
BURUNDI	933,935	933,935		
CAMEROON	420		420	
CENTRAL AFRICAN REPUBLIC	10,834	10,834		
CHAD	66,680	66,680		
COSTA RICA	67,888	39,500	27,988	
DEMOCRATIC KAMPUCHEA	312,787	262,192	33,333	
EAST TIMOR	56,500	56,500		
EL SALVADOR	106,403	6,403	100,000	
ETHIOPIA	21,156,417	15,596,490	364,700	5,195,227
FRANCE	77,712	63,784	13,928	
HONDURAS	424,487	360,382	27,616	36,489
HONG KONG	221,339	181,022	40,317	
IRAN, ISLAMIC REPUBLIC OF	1,392,603	366,300	42,803	983,500
KENYA	123,369			123,369
LAO PEOPLES'S DEMOCRATIC REP.	445,774	375,569	70,205	
LESOTHO	48,058	48,058		
MALAWI	9,803,502	4,080,155	406,245	5,317,102
MOZAMBIQUE	36,040	36,040		
NAMIBIA	867,473	761,198	106,275	
OVERALL ALLOCATIONS	1,929,022	1,162,867	657,873	108,282
PAKISTAN	7,347,975	6,854,999	113,912	379,064
SOMALIA	10,243,097	1,358,962	3,225,498	5,658,637
SUDAN	5,214,260	727,043	502,375	3,984,842
SWAZILAND	2,197,873	2,158,273		39,600
TANZANIA, UNITED REP. OF	77,112	77,112		
THAILAND	3,911,834	3,860,269	43,163	8,402
UGANDA	1,768,402	828,018	555,411	384,973
UNITED STATES	4,721	1,005	3,716	
YEMEN	18,834	2,713	16,121	
ZAIRE	1,800,326	1,217,452	231,514	351,360
ZIMBABWE	650,739	326,681		324,058
TOTAL	73,460,725	42,622,064	7,137,692	23,700,969
GRAND TOTAL	157,075,481	103,218,685	24,155,658	29,701,138

LOANS MADE TO OR ON BEHALF OF REFUGEES

In United States Dollars

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	For the Year 1989	Cumulative to 31 December 1989
<u>Total loans made</u>	--	16,362,777
<u>Adjustments</u>		
Unused funds refunded by Implementing Agencies	--	(817,068)
Transferred to the Refugee Committee established with Austrian Ministry of Interior	--	(4,105,721)
Exchange differences	<u>(159,528)</u>	<u>5,652,427</u>
		<u>17,092,415</u>
<u>Liquidations</u>		
Repayments	(180,486)	(12,583,524)
Write offs/conversion into grants		(803,765)
Agencies collection fees and charges	(19,472)	<u>(429,549)</u>
		<u>(13,816,838)</u>
<u>Total loans outstanding at 31.12.89</u>		3,275,577
Of which refundable upon receipt to:		
- Implementing Agencies for collection fees		<u>(437,792)</u>
<u>Total loans refundable to UNHCR at 31.12.89</u>		<u>2,837,785 a/</u> =====

a/ Breakdown by source of funds:

- Major aid programmes	2,837,003
- Trust funds	<u>782</u>
	<u>2,837,785</u>

INVESTMENT of FUNDS as at 31 DECEMBER 1989

Schedule 8

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In United States Dollars

Banks	Period	Rate % p.a.	Maturity	Amount	Accrued Interest
NOTICE DEPOSIT ACCOUNTS					
Citicorp, Zurich	2 days	8-1/4		8,700,000	
Banque Scandinave en Suisse, Geneva	2 days	8-1/4		2,000,000	
Deutsche Bank, Bonn					
DM 2,500,000.--	2 days	7		1,396,648	
Deutsche Girozentrale, Luxembourg					
DM 1,000,000.--	2 days	7-3/4		<u>558,659</u>	
				12,655,307	
				=====	

DEPOSIT ACCOUNTS

Tokai Bank, London	14 days	9	10.01.90	5,000,000	5,000
Generale de Banque, Brussels	14 days	9-1/4	12.01.90	5,000,000	2,569
Amsterdam Rotterdam Bank, Amsterdam	14 days	9-1/8	12.01.90	5,000,000	2,535
Societe de Banque Suisse, Geneva					
Frs 6,000,000.--	14 days	9	12.01.90	3,726,708	1,863
Den Norske Creditbank, Luxembourg	21 days	9	19.01.90	5,000,000	2,500
Banco Español de Credito, Madrid					
Ptas 30,000,000.--	62 days	8-1/2	22.02.90	260,870	554
				<u>23,987,578</u>	<u>15,021</u>
				=====	=====

CASH and INVESTMENTS 1985 - 1989

In Thousands of United States Dollars

	1985	1986	1987	1988	1989
Cash and investments on 31 December					
Current accounts	1,921	3,875	5,335	13,782	3,752
48 hours accounts	21,300	6,500	8,400	21,695	12,655
Deposit Accounts	<u>83,000</u>	<u>74,595</u>	<u>115,655</u>	<u>33,528</u>	<u>23,988</u>
	<u>106,221</u>	<u>84,970</u>	<u>129,390</u>	<u>69,005</u>	<u>40,395</u>
Average in hand during year					
In current accounts	7,141	9,050	13,985	13,782	10,496
Invested (48 hours & deposit accounts)	<u>92,068</u>	<u>84,564</u>	<u>87,396</u>	<u>80,179</u>	<u>37,331</u>
	<u>99,209</u>	<u>93,614</u>	<u>101,381</u>	<u>93,961</u>	<u>47,827</u>
Interest earned					
On current accounts	100	204	411	363	572
On invested funds	<u>7,989</u>	<u>5,980</u>	<u>5,870</u>	<u>5,494</u>	<u>3,304</u>
	<u>8,089</u>	<u>6,184</u>	<u>6,281</u>	<u>5,857</u>	<u>3,876</u>
Average rate of interest earned					
On funds in hand and bank	8.15%	6.61%	6.20%	6.23%	8.10%
On invested funds	8.68%	7.07%	6.72%	6.85%	8.85%

a/ The amount of US\$ 4,022 shown on Statement 2 under 'Other income' is made up as follows:

Interest earned	US\$ 3,875,853
Exchange differences and bank charges	<u>US\$ 146,256</u>
	<u>4,022,109</u>

REPORT OF THE BOARD OF AUDITORS
TO THE GENERAL ASSEMBLY ON THE ACCOUNTS
OF THE VOLUNTARY FUNDS ADMINISTERED BY THE
UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES (UNHCR)
FOR THE YEAR ENDED 31 DECEMBER, 1989

Introduction

1. As required by paragraph 22 of the statute of the Office of the United Nations High Commissioner for Refugees (UNHCR), the Board of Auditors has audited the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 1989.
2. The examination was conducted in accordance with article XII of the Financial Regulations of the United Nations and the annex thereto and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. The examination was conducted at UNHCR Headquarters at Geneva and at UNHCR Field Offices in the Sudan and Honduras.
3. During the year under review, the Board of Auditors continued its normal practice of reporting the results of specific audits and issuing management letters containing detailed audit observations to the Administration, and this practice once again helped in maintaining a continuous dialogue with the Administration.
4. Our recommendations are intended to assist the Administration in considering and implementing further improvements. The following are considered the most significant matters arising from our 1989 audit examination. We have discussed these matters with the Administration, whose responses are referred to as appropriate. The present report is divided into two parts, covering the audit of financial statements and management issues, respectively.

Summary of recommendations

5. We recommend that the following corrective actions, presented in order of priority, be taken:
 - (a) UNHCR should explore the possibility of obtaining guaranteed income to complement voluntary contributions which have become largely unpredictable in the light of growing needs. We also reiterate the recommendation in the Board's previous report that UNHCR should intensify its efforts to extend fund raising activities to non-traditional sources in order to broaden its income base (see para. 22);
 - (b) Funds channelled through UNHCR as "simple transfers" to third parties should be adequately monitored to ensure that they are utilized only for activities consistent with the aims and policies of UNHCR and the UN. Such funds may also attract appropriate administrative charges (see para. 25);

(c) UNHCR should examine the feasibility of disclosing in an annex to the financial statements the relevant data on its global food assistance programmes (see para. 30);

(d) In view of high costs, the frequency in the reassignment of staff in the implementation of the staff rotation policy should be reviewed to maximize the intended benefits, with minimum cost (see para. 47);

(e) Steps should be taken to streamline the reporting and payment procedures of cash-for-food contributions to accelerate reimbursement from donors for food purchases and related costs (see para. 60);

(f) The limitations in the monitoring of project expenditures imposed by inadequate staff resources and other budgetary constraints, make it obligatory for the establishment of effective arrangements to ensure that project funds administered by implementing agencies are adequately monitored and efficiently controlled (see paras. 65, 66 and 67);

(g) UNHCR should always ensure that voluntary contributions are only accepted and utilized in a manner consistent with the Financial Regulations of the United Nations, the Financial Rules for Voluntary Funds and, where relevant, with U.N. Staff Regulations and Rules (see paras. 98, 99 and 100);

(h) The Administration should continue with its review of the status of Field Offices in order to reduce administrative costs on country programmes with the view to achieving an acceptable balance between administrative and programme costs (see para. 45);

(i) With regard to non-expandable property, procedures for the proper disposal of items at the closure of projects should be strictly enforced (see paras. 71 and 105).

Summary of findings

6. The ability of UNHCR to adequately respond to its mandate of providing assistance to refugees is limited by its capacity to raise voluntary funds in a systematic and timely manner. The establishment of effective funding arrangements is therefore a necessity (see paras. 17 and 21).

7. In reviewing contributions for Other Trust Funds, we noted that 30 per cent of the contributions for these funds in 1989 (\$ 15.8 million) represented cash routed through UNHCR to third parties governed by a simple exchange of letters and not necessarily of direct benefit to UNHCR-funded projects (see para. 24).

8. With the exception of food provided directly from the resources of UNHCR, other food assistance provided by the World Food Programme (WFP) and other bilateral donors is not disclosed in the financial statements of UNHCR. Basic food being a major component in refugee assistance, information in an

annex to the financial statements on the global food assistance programmes implemented during the year might be useful to the users of UNHCR financial statements (see paras. 28 and 29).

9. The value of UNHCR's non-expandable property is not included in the balance sheet but recorded in inventories. The book value was \$ 28.16 million as of 31 December 1989. Purchases amounting to \$ 13.5 million were not included in the inventory because the amount in respect of property for which UNHCR retained ownership had not been ascertained; and PT107 forms for such items had yet to be received from Field Offices (see para. 32).

10. As a result of the cost saving measures instituted by the High Commissioner, UNHCR's official telephone costs for 1989 showed a significant reduction of 16 per cent over the previous year's expenditure. We, however, observed the need for the review of the frequency in the reassignment of staff in view of the high costs involved in the implementation of the staff rotation policy (see paras. 39 and 46).

11. We noted a steady increase in the level of prior years' outstanding contributions. Because of cumbersome reporting and processing procedures, delays of up to two years occur before certain contributions are paid by donors. UNHCR is thus deprived of potential income in respect of cash-for-food contributions (see para. 53).

12. Under a memorandum of understanding, when the World Food Programme (WFP) provides food aid through UNHCR to refugees located in the least developed countries, and within the availability of donor funding, UNHCR may claim international transportation, storage and handling (ITSH) costs incurred. Due to the absence of clearly defined recording and reporting procedures, the refunds of 50 per cent or more ITSH costs were characterized by inordinate delays (see paras. 58 and 59).

13. Out of 51 project files with estimated budget of \$ 123 million we examined, only 10 involving less than \$ 4 million were directly executed by UNHCR Field Offices. Only a few Field Offices have the personnel with the necessary skill to effectively review project expenditures, while budgetary constraints hinder extensive audit coverage. The administration of project funds by implementing agencies therefore needs to be adequately monitored and effectively controlled (see paras. 64 and 65).

14. We noted that four Field Offices donated 23 vehicles and other equipment valued at \$ 618,953 to implementing partners without the prior approval of the Property Survey Board (see para. 70).

15. A special audit examination of the Unearmarked Trust Fund disclosed a number of lapses in the administration of the Fund (see para. 77).

16. Disbursements made in respect of a project in a Field Office amounting to \$ 156,068.18 had no adequate supporting documentation. We were therefore unable to satisfy ourselves on the proper acquittal of the payments. We further observed the need to improve procedures for revenue collection and its accountability at the office of an implementing agency (see para. 107).

PART I**Financial statements****The liquidity position of UNHCR**

17. The year-end unprecedented funding shortfall of \$ 38,030,000 in the annual programmes, portrays the crucial need for increased cash flow and guaranteed funding of UNHCR activities. Our review also indicated considerable decline in the investment portfolio of UNHCR as a reflection of its precarious financial situation.
18. In this connection, total cash receipts for all programmes amounted to \$ 499 million as against the total disbursements of \$ 524 million. The level of Headquarters's cash reserves in the form of time deposits and 2-days notice accounts averaged \$ 37.3 million compared to \$ 80.2 million for 1988 and \$ 87.4 million in 1987.
19. This was insufficient to meet average monthly cash disbursements processed at Headquarters totalling some \$ 45 million. As a result, maturing deposits and part of 2-days notice accounts had to be liquidated in order not to disrupt operations. Similarly, other time deposits could only be placed or renewed invariably for 2 weeks or not longer than one month.
20. We noted the concern of the Treasury in monitoring, on a daily basis, the balances on the temporary investments at Headquarters in all currencies in response to the tight liquidity position. Effective January 1990, senior management staff were regularly informed of the overall cash situation together with the cash flow forecast for the coming month. Although not a last solution, it enabled prompt adjustments to be made in spending.
21. The ability of UNHCR to provide both budgeted and emergency material assistance is limited by its capacity to raise voluntary funds in a systematic and timely manner. The present financial crisis, therefore, requires a serious scrutiny and effective remedy if UNHCR's future ability to provide assistance to refugees should not be severely impaired. We learnt that a working group has been set up to study the funding mechanisms of UNHCR's programmes.
22. We recommended that UNHCR should:
- (a) Explore the possibility of obtaining guaranteed income as a complement to voluntary contributions which are becoming unpredictable;
 - (b) Continue to broaden its income base by intensifying fund-raising efforts in the private sector and in revenue-producing activities as advised by the Board in its previous report.
23. In welcoming our recommendations, the Administration stated that one of its objectives is to obtain a higher degree of assurance from the donor community on the funding of UNHCR's programmes and a better predictability of income. It said further that major efforts would be undertaken in fund-raising activities in the private sector and revenue producing activities as recommended. It, however, concluded that the private sector is not a solution for the immediate problem, nor should it be considered as an alternative for funding deficiencies.

Other Trust Funds

24. Our examination of contributions for other trust funds disclosed the following:

- (a) Of the total year-end paid cash contributions of \$ 52 million for Other Trust Funds, \$ 15.8 million or 30 per cent represented cash channelled through UNHCR, called "simple transfers" to refugee programmes carried out by third parties and governed only by an exchange of letters between the donor and UNHCR. As a result, only \$ 36.7 million of the resources actually financed the programmes of UNHCR's Other Trust Funds, thus distorting funding level;
- (b) Although these simple transfers do not fund the activities of UNHCR they are accepted because of the importance of continued NGO activities and the exceptional character of the requests coming from UNHCR's major donors. However, the beneficiaries are not required to provide the purpose for which the funds are being transferred. Under the circumstance, there is no assurance that funds transferred will be used for purposes consistent with the policies and aims of UNHCR.
- (c) We also noted that in some cases the activities of NGOs could not otherwise be funded without using UNHCR as a conduit because of restrictive national laws. Simple transfers could therefore lead to criticism which might negatively affect the Governments as well as UNHCR;
- (d) UNHCR incurs indirect extra budgetary liability for the administrative process of transferring the funds such as staff time and bank charges but does not recover the costs from the donors.

25. We acknowledge that in accepting these simple transfers, UNHCR maintains good working relations with donors who otherwise may have difficulties in transferring funds. However, to present the funding status for UNHCR programmes more accurately, and to protect the interest of UNHCR we recommend that:

- (a) Steps should be taken to monitor the projects for which simple transfers are made to assure that funds are used only for activities consistent with the aims and policies of UNHCR and the U.N.;
- (b) Simple transfers be recorded as a transit account and appropriate administrative charges levied on donors.

26. The Administration accepted our recommendation and added that it accepts simple transfers only in exceptional cases and will in future request donors to provide complete background information as to the purpose for which funds are being transferred.

Incomplete data on food aid

27. Food aid is indeed a major component of UNHCR's refugee assistance programmes and information on its volume and estimated value is useful to

UNHCR Executive Committee and other users of its annual accounts but adequate information is lacking in the year-end financial statements on the total world-wide food assistance to refugees.

28 The food aid assistance that is not handled by UNHCR is not reflected in the accounts. Basic food commodities are predominantly supplied and funded by other organizations with a much lower amount from UNHCR in the following order of importance:

- WFP contributions in kind, not presently recorded and accounted for under UNHCR assistance activities;
- EEC and other donor contributions in cash or kind to be recorded under UNHCR Trust Funds;
- UNHCR Annual Programme, in exceptional cases, when no other funding alternative exists.

29. According to SFAS records, 1989 food aid derived from the above sources amounted to 1,353,383.60 metric tonnes valued at \$ 307.1 million as detailed below:

<u>SOURCE</u>	<u>TONNAGE</u>	<u>VALUE</u>
WFP	480,174.10	136.8 million
BILATERAL	494,186.50	113.3 million
UNHCR	179,023	57.0 million

30. In our view, statistical data on total food aid which do not form part of the financial statements should be provided in an annex for information purposes. This is essential since UNHCR is the UN agency with overall responsibility for refugees' care and maintenance including their nutritional well-being.

31. The Administration recognized the need for information on food assistance programmes implemented globally by UNHCR and indicated that the feasibility of the recommendation will be considered against the background of the availability of relevant information at the year and the need to submit timely financial statements.

Non-expendable property

32. In accordance with the summary of significant accounting policies non-expendable property is not included in the balance sheet but recorded in separate inventories. The stated book value as of 31 December 1989 of non-expendable property held for administrative purposes was \$ 28.2 million. However, our reconciliation of SFAS procurement records with the status of UNHCR inventory control (Report BOI) revealed that purchases of non-expendable items including vehicles and equipment involving \$ 13.5 million were not inventorized as the amount in respect of property for which UNHCR retained ownership was not ascertained, and PT 107 forms for such items had not yet been submitted to Headquarters by Field Offices. As a result the book value is not an accurate reflection of the inventory value at year-end.

33. According to existing administrative procedures, the inventory of non-expandable property maintained at Headquarters will include all items, whether furnished by Headquarters, purchased in the field, received on loan, transferred from another Field Office or assigned to an operating partner for which ownership remains with UNHCR. The need to maintain reliable inventory records at Headquarters as verification data for Field Office inventories was felt.

34. To ensure that effective inventory controls are in place, it was recommended that Field Offices should continue to be reminded to submit PT 107, (inventory input) on timely basis to facilitate Headquarters' inventory update. Also, ownership or right of use should be stated on future purchase authorization orders and receiving reports to facilitate their reflection in Headquarters inventory. In case of change of ownership, a proper agreement or takeover certificate should be signed.

35. The Administration agreed to the need for inventory controls. It stated that a model agreement for ownership transfer has been developed for adaptation by Field Offices to fit their local circumstances.

Outstanding bank confirmations

36. We did not receive bank certificates as of 31 December 1989 on the bank balances of 117 accounts out of a total of 217 operated worldwide by UNHCR in spite of notification letters sent to the respective banks by UNHCR. Consequently, a total balance of \$ 11.5 million held in those accounts could not be confirmed.

37. Urgent reminders were sent by UNHCR to the defaulting banks on 27 April 1990 requesting that the outstanding certificates be sent direct to the Board through its New York address. Their responses are still awaited.

PART II

Management issues

Budgetary control

Headquarters official telephone calls

38. During our review of the budgetary control system, we observed with appreciation that as a means to cut down on administrative expenditure at Headquarters, the High Commissioner had instituted a series of cost-saving measures to curtail communication expenditures.

39. We observed that as a result of these control measures, UNHCR official telephone expenses for 1989 were significantly reduced from \$ 581,388.42 in 1988 to \$ 490,374.86 in 1989. The total reduction of \$ 91,013.56 represents comparative savings of 16 per cent on prior years telephone expenditure.

40. We noted that the instructions contained in the High Commissioner's memo on expenditure control on telephone communications were in some instances not faithfully carried out. In this connection, telephone calls which exceeded the authorized six minutes limit ranged between 29 and 118 minutes, although many of these cases can be justified.

41. We urged the Administration to continue its efforts in pruning expenditure on telephone communication to the barest acceptable minimum.

42. The Administration indicated its interest and efforts in keeping administrative expenditure under control. It said worst offenders had been admonished on the need to keep expenditure under control while the following measures are being considered for more stringent controls.

- (a) To limit the number of HQ staff authorized to make long distance calls;
- (b) All long distance calls to Field Offices to be authorized by the respective Heads of Desk;
- (c) Headquarters-originated calls to be restricted to specified persons.

Rationalization of UNHCR Field Offices

43. We observed 10 UNHCR Field Offices where the administrative budgets were higher than programme budgets they were to deliver in 1989. In this connection, we noted that allocations for administrative expenditure were between 50 per cent and 85 per cent of the total cost of the country programmes. We noted a similar pattern in 1990. A further review disclosed that for 1989, the operational cost for a particular country was estimated at \$62,000. No allocation was made for administrative costs because UNDP acted on behalf of UNHCR. However, in 1990 with the establishment of a Branch Office in that country, an amount of \$ 139,000 was allocated towards the administrative cost of the country programme, but operational costs remained the same as 1989.

44. We learnt that UNHCR's presence for protection purposes is labour intensive and consequently involves more staff costs to run a programme. It was explained that many programmes have diminished in scope and magnitude due to programme costs imposed by the financial crisis as well as reduced assistance in countries where durable solutions are being implemented.

45. We observed that as a result of severe budgetary constraints the Administration was considering cost-saving measures to achieve substantial economies in administrative and programme support costs. The closure of Field Offices in countries where alternative representation can be arranged is being considered. We urged the Administration to continue with the efforts to reduce administrative costs on country programmes with the view to achieving an acceptable balance between administrative and programme costs.

UNHCR staff rotation policy

46. During a review of the budgetary control system, we observed that between January and August 1989, over 79 officers of different grades were assigned to other duty stations in line with UNHCR rotation policy. Over \$ 1.1 million was expended on staff allowances and transportation costs to various duty stations. By the application of existing staff rules, the transfer costs were found to be much greater in respect of the higher grade personnel. This was confirmed by the fact that \$ 533,249 representing 47 per cent of the total expenditure was incurred on 25 staff members at P.4 level and above.

47. The rotation periods provided by the policy are as follows:-

Category I	countries	4 years
Category II	countries	3 years
Category III	countries	2 years
Category IV	countries	2 years

We believe the rotation policy was primarily aimed at achieving equity in the sharing of the burden of living and working under different conditions. The experiences to be gained by exposures to the real field situations would enhance practical and effective decision-making at Headquarters on their return. We, however, hold the view that the periods of the reassignment are not long enough to permit adequate development of the required experience in programme delivery, and to justify the huge financial commitment in the rotation policy. The present liquidity problem of UNHCR also calls for a review of the above policy to maximize the benefits intended from it with minimum costs.

48. The Administration welcomed our recommendation particularly at this stage when discussions were taking place within UNHCR on the length of assignments. The existing rotation periods were, however, established after extensive discussions based on the hardship situation in the duty stations concerned.

Excess expenditure

49. The UNHCR Manual as well as Implementing Instruments provide that executing agencies should not incur expenditure on behalf of UNHCR in excess of funds made available to them. It is also obligatory for the High Commissioner to be consulted before variations exceeding 10 per cent are made, even when the High Commissioner's total allocation is not exceeded. In this regard, the following internal control weaknesses were noted:

(a) During our review of the status of obligations overspent, we noted that from April 1989 to November 1989 voluntary funds disbursements at month-end exceeded the recorded obligation levels by between \$ 0.5 million and \$ 3.9 million;

(a) A review of the project files also disclosed variations of more than 10 per cent over budget figures by a total of \$ 360,238.02 on two projects for which there were no prior consultations with the High Commissioner.

50. Programme and Management Service explained that these exceptions to the provisions of the UNHCR Manual and Implementing Instructions were necessary in order to meet immediate obligations for the survival of refugees. Since UNHCR's ability to fund projects depends largely on the availability of voluntary contributions, expenditures incurred by implementing agencies should be closely linked with funds released to them. Also, variations in excess of 10 per cent should have the approval of the High Commissioner to ensure efficiency in the utilization of resources.

51. We recommend that established procedures as contained in the UNHCR Manual and Implementing instructions be followed to ensure that UNHCR funds are disbursed in accordance with its rules and regulations.

52. The Administration agreed that implementing partners should respect agreements with UNHCR when incurring expenditures and stated that an Agency who incurs unauthorized expenditures runs the risk of being refused reimbursement. It further assured us of following-up all cases of over-expenditure, project by project.

Pledges and contributions

Status of prior years' contributions

53. As shown below, we noted a steady increase in the level of prior years' outstanding contributions. Most of these contributions relate to food aid and remain outstanding partly because of belated submission of distribution reports by Field Offices and the slow payment process of some donors.

<u>YEAR</u>	<u>CASH</u>	<u>KIND</u>	<u>TOTAL</u>
\$	\$	\$	\$
1987	22.7 million	9.6 million	32.3 million
1988	25.3 million	6.7 million	32 million
1989	28 million	23 million	51 million

54. We noted with appreciation the well-organized and aggressive follow-up actions taken during the year by the food coordination office of SFAS to obtain reporting data from Field Offices for rapid transmission to food donors.

55. Of the 1989 cumulative balance of \$ 51 million, \$ 15.8 million or 31 per cent consist of a single donor's unpaid food contributions (excluding 1989 contributions) although the necessary documentation for about 80 per cent of the amount had been submitted by UNHCR to the donor awaiting reimbursement. Because of cumbersome reporting and processing procedure delays of up to two years occur before the final payment of a contribution. We recognize that food can actually be delivered but still appear as outstanding because of inadequate reporting from the field. UNHCR is thus deprived of potential income in respect of cash-for-food contributions.

56. In view of the present precarious financial situation, timely action is needed to overcome the slow refund procedures in order to accelerate cash

in-flow. We therefore recommended that steps be taken to streamline the reporting and payment procedures to obtain fast reimbursement from donors for food purchases and related costs.

57. The Administration accepted our recommendation and indicated that Field Offices would be strongly reminded to comply with reporting requirements to speed up donor reporting. This would certainly lead to more effective results in claiming payment of contributions for food purchases and related costs and reduce the level of outstanding contributions.

Contributions for food aid through WFP

58. Under a memorandum of understanding, when the World Food Programme (WFP) provides food aid through UNHCR to refugees located in the least developed countries and, within the availability of donor funding, UNHCR may claim internal transportation, storage and handling (ITSH) costs incurred. In 1989 alone, the ITSH budget for three least developed countries amounted to some \$ 46 million, underscoring the need for effective monitoring of the 50 per cent refunds through WFP of these expenditures.

59. We noted that the compilation of ITSH cost data and the filing of claims to WFP is the responsibility of UNHCR's Field Offices. The claims are routed through the local WFP office to its Headquarters in Rome with copies to the respective UNHCR desks at Headquarters. The responsibility for following-up these claims does not appear to have been clearly defined, although, sporadic follow-up action was undertaken by Supplies and Food Aid Service (SFAS) when its attention is drawn to outstanding claims by the relevant desks and Field offices. As a result, there is no adequate coordinated ITSH information on outstanding claims submitted to WFP to serve as verification data for the status reports submitted by WFP on pledges and contributions.

60. The present situation can be improved as follows:

- (a) We recognize the need to establish procedures for recording and reporting ITSH contributions both pledged and received by WFP on behalf of UNHCR. We observed that WFP reported in January 1990 funds totalling \$ 9,801,693 as either received or confirmed as 1988-1989 ITSH contributions;
- (b) Monitoring procedures should be improved in view of the potential cost recovery income to be derived from ITSH contributions;
- (c) ITSH claims should be timely submitted to WFP whose cooperation should be requested on the regular transmission of status reports. Paid contributions should be promptly transferred to UNHCR.

61. The Administration agreed that the monitoring of ITSH contributions could further be improved and outlined efforts that were being made to streamline it. It was also agreed that a mechanism for coordination at Headquarters was needed and would be established.

Project activities

Financial control over implementing agencies

62. We noted the need to improve on the credibility of financial reports submitted by implementing partners in view of staff and financial constraints facing UNHCR. In this regard, we observed that for the year under review, as much as \$ 459.9 million was expended on various field projects under both general and special programmes. Out of this figure, payments to implementing agencies and Branch/Field Offices towards the execution of projects was \$ 397.7 million, requiring close monitoring.

63. We also noted that whereas there are about 137 Field and Sub-Offices, there are only 35 finance officers of different grades assigned to only 20 Field and Sub-Offices. In effect, there are over 110 Field and Sub-Offices without finance officers. The finance officers perform the additional important task of on-the-spot examination of financial reports submitted by implementing partners.

64. UNHCR is normally not operational when suitable implementing partners can be identified. For example, out of 51 project files with an estimated budget of \$ 123 million examined, only 10 involving less than \$ 4 million were directly executed by UNHCR Field Offices. However, agreements entered into with implementing agencies did not always include a provision for the submission of certified audited accounts; nor was the provision adequately enforced.

65. We also noted that although implementing agreements contain provision for the inspection of financial records by both the UN Internal and External Auditors, extensive audit coverage has been hampered by budgetary and staff constraints.

66. During discussions, we noted that UNHCR being field-project oriented, depends largely on project achievements and project reporting as a measure for successful financial management of projects. However, this method cannot altogether provide a firm basis for the reliability of accounts submitted by implementing agencies, since this approach cannot adequately ferret out waste and irregularities in programme implementation.

67. We recommend that action be taken to incorporate a provision for an audit certificate in all agreements with implementing agencies and, funds permitting, steps should be taken to improve the staffing position of finance officers in the major Field Offices.

68. The Administration shared our concern and added that monitoring of the financial transactions of implementing partners is the job of both finance and programme officers. Where there is no finance officer post available in a Field Office, the function is carried out by programme officers who normally can be found in all major Field Offices. It stated further that standard clauses for agreements with implementing partners continue to include the requirement for an audit certificate unless special circumstances justify a different decision.

Non-expendable property

Disposal of property items without authority

69. Although improvements have been recorded in Headquarter's control over property items, we noted the need for further improvement particularly in the way Field Offices manage property items in their charge.

70. Chapter IX, section 11.4.1 of the UNHCR Manual states that no property items should be disposed of without Headquarter's approval. However, we noted that four Field Offices had donated 23 vehicles and other equipment valued at \$ 618,953 to implementing partners and had only written to Headquarters for post facto approval. We noted the concern expressed by the Property Survey Board on the fact that the items had been donated without prior approval. We also noted that this concern ran through a great deal of the Board's deliberations as far as the management of property at Field Offices was concerned.

71. We recommended that a sterner action should be taken to enforce a strict compliance with the procedures on the efficient disposal of property items.

72. The Administration appreciated our comments on improvements in Headquarter's control over property items and agreed that UNHCR would continue to closely monitor their control. It was also stated that a stern view would be taken in cases of serious breaches of control. In this regard, substantive officers at Headquarters and in the field had been reminded of the procedures to be followed in disposing of property items. Additionally, the Administration felt that the approval procedures need to be adjusted to permit the Field Offices to take prompt and effective disposal action when required by special circumstances (i.e. evacuation of staff members for security reasons).

Missing property items

73. Failure by Field Offices to report missing property items promptly to Headquarters persisted. Property Survey Board records on 48 countries indicated that between November 1988 and October 1989, five countries requested approval from Headquarters to write-off 36 missing items with a total value of \$ 61,627.78. However, the loss of these items, which included three vehicles, had not been previously reported to Headquarters.

74. The failure of some Field Offices to report thefts and losses to Headquarters prior to submission to the PSB for write-offs was sometimes the result of the requirement in the UNHCR Manual that thefts/losses be reported to Headquarters (on form GS.45) accompanied by local police reports. This means that until a police report has been obtained, a theft/loss would not be reported. For instance, although a Toyota Land Cruiser in a Field Office was noted missing in August 1986, in the absence of a police report the loss was not communicated to Headquarters until February 1989, when a write-off was sought.

75. We appreciate that it is necessary to fully establish the loss of an item before a report is made to Headquarters. However, to ensure prompt reporting of losses we recommended that consideration should be given to amending Chapter IX, section 11.63 to request that, in respect of high-value items (limit to be determined by PSB) a report be made to the local police and after specified period (also to be determined by PSB) Headquarters should be notified of the loss pending the completion of police investigations.

76. In its response the Administration felt that in relation to the total value of UNHCR property items (about \$ 27 million) the loss was not significant. (The thrust of our observation is on the need to review the present reporting procedure). However, it was admitted that there were some delays in reporting theft cases to Headquarters due to the non-receipt of police reports by Field Offices. It was suggested that it would be desirable if the Property Survey Board could have the authority to write-off losses in respect of items of low value based only on comments and detailed reports submitted by the field.

Special audit examination of the Unearmarked Trust Fund

Introduction

77. We observed weaknesses in the operation and control of the Unearmarked Trust Fund as a result of inadequate definition of its purposes and objectives and the absence of specific reporting requirements. There is some confusion in the use of the term "unearmarked" in the records of UNHCR as it has no consistent application in practice. For example, paragraph 6.1 of Financial Rules for Voluntary Funds defines contributions to UNHCR General Programmes as "unspecified" (unearmarked) in the sense that they can be utilized for any activity within the General Programmes (GP). On the other hand, these contributions are earmarked because their use is restricted to General Programmes. In the same way, as a trust fund the "Unearmarked Trust Fund" is in fact earmarked, albeit for activities as wide and varied as authorized by the donors.

Contributions prior to 1970

78. As a result of UNHCR's policy of keeping official records for a limited number of years, we were unable to determine when the donors started contributing towards UNHCR's activities. We found on some files evidence of payments made by one of the donors dating from 1962, and payments by another from 1967. These records were, however, not complete in view of the policy stated above. Our review could nevertheless go back to 1970 as basic documents were available. It could, however, not take account of any contribution paid before that year.

Purpose of contributions

79. The unearmarked Trust Fund contributed by two donors was to be used by UNHCR "under the Education Account or for other activities which have the character of technical assistance to refugees". At the initial stages, one

would say that the funds were earmarked for a wide range of activities. With the consent of the donors, the scope continued to expand over the years until the Funds lost any amount of earmarking that it initially had.

80. For instance, by the year 1977 the donors had expanded the description as follows: "to be used by the High Commissioner at his discretion inside or outside the regular programme for educational and other technical assistance projects, or for assistance to persons within or outside his mandate to whom he wishes to extend his good offices or whom he is assisting at the request of the Secretary-General of the United Nations".

81. In 1978, as a result of discussions between UNHCR and a representative of one of the donors, the use of that donor's contribution to the unearmarked fund was extended to cover the High Commissioner's travel and hospitality costs and in exceptional cases, those of senior staff members designated by him. It would appear that the extension was authorized to redress the specific needs of UNHCR which otherwise could not have been fully satisfied within the constraint of rigid financial control.

The Unearmarked Trust Fund

82. In the books of UNHCR the unearmarked contributions paid by the two donors are merged into one trust fund, called variously as "Nordic Trust Funds", "Nordic Funds" and "Unearmarked Funds". In the Financial Statements, however, the Unearmarked Trust Fund is merged with other trust funds described in schedule 5 since 1982 as "various"; "Headquarters and various" and "Overall allocations".

83. The Unearmarked Trust Fund was until 1986, administered by the Director for External Affairs. When he was posted outside Headquarters in 1986 the Administration went to the Personal Assistant to the High Commissioner and in June 1988, to the Head of Fund Raising Service.

84. Charges to the Fund were personally authorized by the High Commissioner and an officer from the Treasury was designated to be responsible for recording allocations therefrom. With effect from 1978, another officer in the Budget and Management Section was also designated to be responsible for recording transfers to, and expenditures from, an administrative sub-account that was created to be used for hospitality and travel costs in particular by the High Commissioner and other senior officers to be designated by him.

The Administrative Sub-Account

85. Following from a discussion in 1978 between UNHCR and a representative of one of the donor Governments, it was agreed that "an appropriate portion of the 1978 contribution be reserved to meet administrative and programme support expenditures presently falling outside the budgetary resources available to the High Commissioner. Expenditures thus charged to the contribution may, for instance, include additional costs resulting from official air travel not covered by the administration rules, undertaken by the High Commissioner, and exceptionally, by senior staff members designated by him". This authorization was extended into a standing authorization in 1979.

86. From 1978 a project was established each year (in accordance with UNHCR's rules), called TF/VAR/AD (with prefixes and suffixes to identify one year's activities from another) into which amounts ranging from \$ 50,000 and \$ 200,000 were transferred from the Unearmarked Trust Fund to be used for hospitality and upgrading of air travel for the High Commissioner and some senior officers in UNHCR.

Charges to the Fund

87. The Fund was used to finance various operational and administrative activities. Some of these were public information campaigns, launching of new fund raising activities and repatriation programmes, hospitality and travel. In addition, the Fund was also used to cover the salaries and related administrative costs of a varying number of staff members from 1980 to 1989. Although initially the intention was to pay back such allocations after appeals had been launched and specific contributions received from donors, in actual fact, most of the refunds made were in respect of balances that remained after the end of the projects that were set up with the funds. With regard to the allocations made to pay staff salaries, we noted that the then High Commissioner had intended to regularize the situation by including the costs in the regular budget for the ensuing year. This, however, was never done and the salary costs continued to be charged to the unearmarked Trust Fund. Total salary charges to the Fund are as follows:-

	Initial Allocation (\$)	Amount Refunded (\$)	Net Allocation (Expenditure) (\$)
Donor I	5,345,400.00	1,080,864.65	5,264,535.35
Donor II	5,361,290.00	191,080.88	5,160,209.11

88. We noted that when the immediate past High Commissioner was informed about the salary charges to the Fund, he ordered that steps be taken to progressively abolish the practice. Consequently, they had been reduced to eleven as of 1989. We were unable to obtain the records that would have enabled us to determine the year-by-year reductions, and the net yearly allocations (expenditures) did not indicate a progressive reduction, except in 1988 and 1989 when the allocations reduced. However, we saw evidence which confirmed that:

(a) The 23 posts were already on UNHCR's authorized staffing tables and that it was only their funding that was charged to the Unearmarked Trust Fund;

(b) The posts had been reduced to eleven as of October 1989.

89. We also saw evidence that, as of October 1989, UNHCR was trying to find new sources of funding for the eleven posts or to discontinue the posts if no sources were found.

Weaknesses in the operation of the Fund

90. There was a considerable amount of discretion in the operation of the Unearmarked Trust Fund which bordered on secrecy. Distribution of documents was restricted, some records were kept confidentially under lock and key.

91. We also observed that even while an individual UNHCR staff member was assigned outside Headquarters, he still continued to be involved in the administration of the fund. The High Commissioner directed that the staff member be consulted on all matters relating to the fund and that copies of all allocations made from it be made available to him.

92. It is not clear in what capacity that staff member was still responsible for donor consultations during the period he was assigned outside Headquarters. According to the instructions on the administration of the fund, his two successors who administered the Unearmarked Trust Fund in their official capacity were not to have contacts on the unearmarked funds with the donors. Furthermore, the reporting on the use of these funds was also to be done by the same staff member.

93. The Administration of the administrative sub-account was given to the same staff member. He (together with the High Commissioner) authorized claims to be paid from the account when he was himself a beneficiary to the account, and was also responsible for contacts with the donor of the fund and was to report, even if unofficially, to the donor on the use of the fund. The concentration of all these functions in one person was a great weakness in UNHCR's administration of the Unearmarked Trust Fund in general, and of the hospitality and travel account in particular. The weakness was further heightened by the staff member's continued administration of the sub-account after he had been assigned outside Headquarters.

94. The absence of agreements with the donors, and consequently the absence of any form of reporting requirements, made it easier for UNHCR to keep on transferring funds from the Unearmarked Trust Fund without making any efforts to pay back.

95. In a number of cases where allocations from the Trust Fund were made on a reimbursable basis the amounts were not paid back into the Fund. UNHCR explained that this occurred mainly as a result of global shortages of funds or from the redefinition of operational priorities.

96. The Fund was not governed by the procedures on the administration of special purpose trust funds. It was not clear who was responsible for seeing that the transfers made from the Fund were paid back, though efforts were made by both the Fund Raising Service and Treasury for reimbursement whenever they were possible.

Travel and Hospitality

97. The charging of travel and hospitality costs to the fund confirmed the wishes of the donor expressed in 1978 and quoted earlier in paragraph 85 above. However, the acceptance and utilization of the contribution for the payment of hospitality and staff travel costs since 1978 is not considered consistent with the aims, policies and activities of UNHCR as required in

Article VI rule 6.8 of Financial Rules for Voluntary Funds as well as the requirements under the Financial Regulations of the United Nations. Furthermore, the first class travel undertaken by certain staff members and charged to the fund subsequent to General Assembly resolution 42/214 was not in line with that resolution.

General recommendations

98. In our opinion, no adequate controls were instituted to govern the use of the Unearmarked Trust Fund. We would therefore recommend improvement in the control of the Fund. In this connection, we would suggest that the Administrator of Trust Funds be given full control over the administration of the UNHCR Unearmarked Trust Fund. Regular reporting requirements should also be instituted to ensure that contributions are utilized only for purposes intended.

99. UNHCR should always ensure that voluntary contributions are only accepted and utilized in a manner consistent with the Financial Regulations of the United Nations, the Financial Rules for Voluntary Funds and where relevant, with the U.N. Staff Regulations and Rules.

100. The reporting of a large number of trust funds with significant balances together in the financial statements (Annex to Statement II and in the relevant schedules) as "Other Trust Funds" did not ensure adequate disclosure of the trust funds. UNHCR has already provided some information on the other trust funds in the 1989 Income and Expenditure Statement in an attempt to improve transparency in Financial reporting. We shall keep this matter under constant review with the view to recommending further improvement if necessary.

101. The Administration commented that UNHCR intends to implement our recommendations on the Unearmarked Trust Fund to the extent that these funds may be available in the future. Meanwhile, in agreement with the donors no further administrative expenditure will be charged to the Unearmarked Trust Fund.

Field office operations

Disposal of non-expendable items

102. A standard clause in project agreements prescribes that the future use or ownership of any non-expendable property which is no longer required within the project, shall be decided in all cases by written agreement between the parties to the agreement. Under no circumstances should such property be disposed of without prior consultation with UNHCR.

103. We noted from our review of the project activities of a Field Office that building structures, four grinding mills, four vehicles, 11 motor cycles, three refrigerators, four generators, 14 water pumps and 34 water tanks resulting from the closure of a project had been disposed of without fully complying with the terms of the agreement.

104. It was observed that a committee comprising entirely of the staff of the implementing agency was formed in September 1987 to consider the future

use of the non-expendable property. The committee's decision on the distribution of the items appeared to have been implemented before a post facto approval was sought from UNHCR.

105. We recommended that UNHCR should ensure that procedures for the disposal of non-expendable property at the closure of projects are strictly complied with.

106. The Administration acknowledged that the Agency had not followed the procedures for the disposal of non-expendable property. It assured us that it was establishing a special Board in the Field Office under UNHCR chairmanship to operate in accordance with project agreements.

Inadequate documentation of contract payments

107. We observed from our review of contract payments that a total amount of Ls 558,300.00 was paid to Road Transport Unit (RTU) on vouchers 158/1/88 for Ls 370,750.00 and 3/P/2099 for Ls 187,550.00 in respect of a project. Voucher 158/1/88 had no supporting documents at all and was not receipted by the payee. Voucher 3/P/2099 paid on the basis of a payment request form was supported by unsigned statement of accounts.

108. We noted on the statement of account attached to PV 3/P/2099 that RTU claimed a total amount of Ls 315,950.00 for "trucks working days" and "onward and return trip days". We believe the claim represents refugees transportation costs. Since voucher 158/1/88 (Ls 370,750) is also in respect of refugee conveyance, the total claim amounted to Ls 686,700.00 (\$ 156,068.18). Furthermore, RTU requested for a total of 7,920 gallons of diesel for 26 trucks but 10,516 gallons were issued by UNHCR thus exceeding the request by 2,596 gallons. The basis for supplying fuel in excess of the quantity requested was not clear.

109. In the absence of adequate documentation we were unable to satisfy ourselves as to the proper acquittal of the vouchers. We therefore requested that UNHCR should:

- (a) Provide the basis for the claim of Ls 686,700.00 in respect of conveyance of refugees by stating the number transported and the days the vehicles worked;
- (b) Justify the issuance of the excess fuel (2,596) gallons) or confirm its recovery from the recipient;
- (c) Ensure that in the future proper invoices bearing the company's name and signed by responsible officials are accepted as supporting documents;
- (d) Ensure that voucher 158/1/88 is properly receipted by RTU and adequately documented.

110. The Branch Office explained that it was not entirely clear from the available documentation what the amounts claimed represent. While regretting that adequate documentation was not made available for audit, the Administration has informed us that the Branch Office had been asked to trace and confirm the availability of the list of refugees and relevant radio

messages by which the rest of the required documents may be located and the records updated accordingly. UNHCR Headquarters is following up these matters with the Branch Office.

Revenue producing activities

111. We examined the procedures for the collection and control of revenue generated from projects sponsored by UNHCR in a field office. We were informed that revenue was collected by various camps who maintained bank accounts. Expenses were incurred from revenue at the camp level and the balance either remitted to the District Office by cheque or set off against instalment payments for projects.

112. The following figures extracted from the Revenue Control Book revealed remarkable variations in revenue generated from a number of activities for a three-year period 1987-1989. Such significant variations require sufficient investigation since they could be a pointer to weaknesses in revenue collection and its accountability.

Revenue collection 1987-1989

<u>Activity</u>	<u>1987</u> Ls	<u>1988</u> Ls	<u>1989</u> Ls	<u>Total</u> Ls
Central Workshop	72,581.58	76,126.00	23,499.40	177,206.98
Grinding Mill	-	-	32,500.00	32,500.00
Water	2,530.00	2,488.00	65,662.94	70,680.00
Agriculture (Ploughing)	21,865.50	-	-	21,865.50
Poultry	119,012.00	90,225.00	79,745.00	288,982.00
Containers	381.00	-	21,019.80	21,400.00
Motor Grader	1,250.00	15,812.00	300.00	17,362.00
Vehicle	-	2,475.00	2,740.00	5,215.00
Miscellaneous Income	9,435.00	48,323.00	30,210.00	87,968.00

113. We were unable to confirm these figures mainly because only one bank account was maintained for both income from revenue producing activities and project funds. Furthermore, monthly bank statements were not collected to enable bank reconciliation statements to be prepared on a timely basis. During our visit in November 1989 the latest available bank statement was for April 1989.

114. We recommend that the collection of revenue and its accountability should be improved as follows:-

- (a) Incurring expenditure direct from revenue at both the District and at Camp levels should be discouraged;
- (b) Total revenue should be paid to the bank on a timely basis;
- (c) A separate bank account should be opened for income from revenue producing activities;
- (d) A revenue chart should be maintained and used to monitor revenue collection;

(e) Monthly bank statements should be obtained to form the basis for the preparation of regular bank reconciliation statements;

(f) The monitoring of UNHCR funds by both the implementing agency and the UNHCR Branch Office needs substantial improvement.

115. UNHCR was in full agreement with our recommendations. We were informed that the recommendations were the basis of negotiations between the Branch Office and the implementing agency for improving the collection of revenues, their monitoring and future accountability. The 1987 revenues had already been paid to UNHCR.

Implementation of Financial Rule 114.1

116. In answer to the request of the General Assembly contained in paragraph 24 of its resolution 44/183 of 19 December 1989, we reviewed the implementation by UNHCR of the above rule and the related administrative instructions. Our review of losses of cash and property arising from fraud or presumptive fraud involving UNHCR staff members disclosed a decline in such cases in 1989.

117. All cases of serious financial mismanagement that were reported in 1986 involved UNHCR staff members in the field offices. However, as reported, only one UNHCR staff member committed serious financial irregularities in 1989. Three other cases of fraud and presumptive fraud were perpetrated by the implementing agencies of UNHCR projects. Write-offs of cash for the four year period related mainly to minor amounts lost through pilferage.

118. In cases of fraud or financial irregularities, staff members were initially suspended and an administrative inquiry instituted. Action was taken on the basis of the results of the investigations. Corrective actions taken in accordance with the Financial/Staff Regulations and Rules seemed quite effective.

Ex-gratia payments

119. In accordance with UNHCR Financial Rule 10.5, the Administration informed the Board of Auditors that an ex-gratia payment of \$ 1,782.50 was made during the financial year 1989.

Write-off of losses of cash and property

120. In accordance with UNHCR Financial Rule 10.6, the Board was informed of the amounts written off during 1989. In four cases, cash amounting to \$ 9,075.26 was written off. A total of \$ 340,590.12 concerned the write-offs of obsolete property.

Cases of fraud or presumptive fraud

121. The Administration informed the Board that, in the course of 1989, it became aware that project funds were misapplied by two implementing

partners who are being held responsible for all moneys not used in accordance with the terms of the project document. Similarly, a bank is being held accountable for the payment of a forged cheque, while the recovery of an amount misappropriated by a staff member of UNHCR is being pursued from his termination payment.

Comments on matters dealt with in the 1988 report

122. We observed that measures taken by the Administration to redress recurrent deficiencies brought to its notice by the Board have been largely effective. However, as mentioned in earlier paragraphs of the present report, internal controls in certain operational areas need to be further improved, particularly in the administration of project funds by implementing agencies.

Acknowledgement

123. The Board wishes to express its appreciation for the co-operation and assistance extended to the auditors by the High Commissioner, his officers and their staff.

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